

# **NAMA KHOI LOCAL MUNICIPALITY**



## **FINAL BUDGET 2015/16 TO 2017/18**

**Copies of this document can be viewed:**

**In the foyers of all municipal buildings  
All public libraries within the municipality  
At [www.namakhoi.gov.za](http://www.namakhoi.gov.za)**

## **Part 1 – Final Budget 1**

1.1	Mayor’s Report	4
1.2	Executive Summary	5
1.3	Operating Revenue Framework	10
1.4	Operating Expenditure Framework	21
1.5	Capital Budget	23
1.6	Council Resolutions	26
1.7	Final Budget Tables	28

## **Part 2 – Supporting Documentation**

2.1	Overview of the annual budget process	38
2.2	Overview of alignment of draft budget with IDP	46
2.3	Measurable performance objectives and indicators	50
2.4	Overview of budget related-policies	53
2.5	Overview of budget assumptions	66
2.6	Overview of budget funding	68
2.7	Contracts having future budgetary implications	91
2.8	Legislation compliance status	101

## **List of Tables**

Table 37	MBRR Table SA 17 - Detail of borrowings	75
Table 38	MBRR Table SA 18 - Capital transfers and grant receipts	76
Table 39	MBRR Table A7 - Budget cash flow statement	78
Table 40	MBRR Table A8 - Cash backed reserves/accumulated surplus reconciliation	79
Table 41	MBRR SA10 – Funding compliance measurement	68

Table 42 MBRR SA19 - Expenditure on transfers and grant programs	80
Table 43 MBRR SA 20 - Reconciliation between of transfers, grant receipts and unspent funds	81
Table 44 MBRR SA22 - Summary of councilor and staff benefits	82
Table 45 MBRR SA23 - Salaries, allowances and benefits (political office bearers/councilors/ senior managers)	83
Table 46 MBRR SA24 – Summary of personnel numbers	84
Table 47 MBRR SA25 - Budgeted monthly revenue and expenditure	85
Table 48 MBRR SA26 - Budgeted monthly revenue and expenditure (municipal vote)	86
Table 49 MBRR SA27 - Budgeted monthly revenue and expenditure (standard classification)	87
Table50 MBRR SA28 - Budgeted monthly capital expenditure (municipal vote)	88
Table 51 MBRR SA29 - Budgeted monthly capital expenditure (standard classification)	89
Table 52 MBRR SA30 - Budgeted monthly cash flow	90
Table 53 MBRR SA 34a - Capital expenditure on new assets by asset class	92
Table 54 MBRR SA34b - Capital expenditure on the renewal of existing assets by asset class	94
Table 55 MBRR SA34c - Repairs and maintenance expenditure by asset class	96
Table 56 MBRR SA35 - Future financial implications of the capital budget	98
Table 57 MBRR SA36 - Detailed capital budget per municipal vote	99
Table 58 MBRR SA37 - Projects delayed from previous financial year	100
Table 59 MBRR Table SA1 - Supporting detail to budgeted financial performance	102
Table 60 MBRR Table SA2 – Matrix financial performance budget (revenue source/ expenditure type and department)	104
Table 62 MBRR Table SA9 – Social, economic and demographic statistics and assumptions	106
Table 63 MBRR SA32 – List of external mechanisms	107
Quality Certificate	108
<b>Attachments -</b>	<b>A1-Schedule</b>
	<b>Tariff List</b>

# **PART 1**

## **1.1 Mayor Report**

### **TABLING OF ANNUAL BUDGET FOR THE 2015/16 FINANCIAL YEAR**

The Section 16 (1) of the Municipal Finance Management Act makes provision that the council of a municipality must for each financial year approve an annual budget for the municipality before the start of that financial year.

Section 16 (2) of the Act further makes provision that the mayor of a municipality must table the annual budget at a council meeting at least 90 days before the start of the budget year.

We also want to remind the municipal manager and council about Sections 22 and 23 of the Act which respectively provide for the publication of the annual budgets and consultation on tabled budgets.

This budget should be considered within the context of a very difficult financial situation in our country with economic growth lower than initially projected and the fact that the majority of members in our communities are still faced with the triple challenge of unemployment, poverty and underdevelopment. Our country is also faced with the serious challenge with the provision of electricity and load shedding is a challenge which is facing us on a weekly basis.

Namakhoele Municipality is also faced with some serious challenges as an institution. These include administrative instability, serious cash flow problems, poor revenue collection and a serious debt situation. The council has adopted a Financial Recovery Plan and embarked on a work study of its human resource component to address some of these challenges, while National Government's Back-to-Basics Approach has been launched to address the challenges facing local government in general. Council needs to consider how the tabled budget has provided for both these strategies to turnaround the situation at the Namakhoele Municipality.

We hereby table the annual budget of the municipality for the 2015/16 financial year together with the relevant supporting documents as is provided for in Section 17 of the Municipal Finance Management Act for consideration and adoption by the municipal council.

J.F.van Wyk – Mayor

## **1.2 EXECUTIVE SUMMARY**

### **INTRODUCTION AND BACKGROUND**

The purpose of the 2015/16 – 2017/18 MTREF budget is to comply with the MFMA (No 56 of 2003) and is a financial plan to enable the municipality to achieve its vision and mission through the IDP Strategy which is informed by our development agenda and community/stakeholder inputs.

### **PRESSURES FACING THE MUNICIPALITY**

- Higher levels of expenditure than revenue received;
- High level of debt outstanding.
- Low debt collection.
- Increasing pressure on the repairs and maintenance budget due to ageing infrastructure and the vehicle fleet, as well as inherited service delivery backlogs to be eradicated.
- Registering of projects.
- The Municipality's infrastructure needs are enormous – the challenge is to balance the developmental demands for service with the available resources.
- Inability to meet our obligation to pay our top 5 creditors creditor's within 30 days.
- The municipality ability to service landfill sites

## **HIGHLIGHTS ON THE BUDGET**

<b>Summary of Budget Figures 2015-16</b>				
<b>Description</b>	<b>2014-2015</b>	<b>2015-2016</b>	<b>2016-2017</b>	<b>2017-2018</b>
<b>Revenue</b>	243 284 859	244 418 643	258 839 343	273 334 346
<b>Expenditure</b>	243 160 356	288 050 453	305 045 430	322 127 974
<b>Surplus/Deficit</b>	124 503	-43 631 810	-46 206 087	-48 793 628
<b>Capital Expenditure</b>	32 479 000	30 911 055	32 734 807	34 567 956

### **Circular 42 states :**

- A Financial Performance budget surplus/deficit in itself is not an indication of a “funded budget”, due to items such as capital grants, depreciation and provisions.
- Let’s assume, for example, that a municipal Financial Performance budget shows a deficit.
- This deficit would not exist if budgeted depreciation was not included. Trying to apply the past mindset of a “balanced budget” to the Financial Performance budget may result in a view that consumer charges will need to be increased to cover the depreciation. This may not be the case, since a deficit on the Financial Performance budget does not necessarily mean that the budget is not funded.

## **INCOME**

- **Property Rates:**  
 2015/2016: R35 948 587  
 2014/2015: R35 000 000  
 Draft Budget: 31 702 971  
 Households – No change  
 Farms – 6%  
 Businesses – 6%  
 State Departments – 6%
- **Electricity:**  
 2015/2016: R67 453 395  
 2014/2015: R67 218 707  
 Draft Budget: 65 252 460  
 Across the board increase of 12.20%
- **Water:**  
 2015/2016: R32 153 458  
 2014/2015: R31 802 323  
 Draft Budget: R32 153 458  
 Across the board increase of 6%

- **Sewerage:**  
2015/2016: R12 017 032  
2014/2015: R9 170 014  
Draft Budget: 12 338 320  
6% + R20 increase

- **Refuse:**  
2015/2016: R20 187 032  
2014/2015: R10 973 702  
Draft Budget: 20 187 032  
76% increase

Tariffs for water, sanitation and refuse for indigents will be the same as economic users.

- **Other Income:**  
2015/2016: R34 656 982  
2014/2015: R14 977 473  
Draft Budget: R26 500 795  
Included in this amount is the following: outstanding debt collected, VAT income, sale of land and stands, interest earned, license and permits, agency services and rentals.

The following Grants were included in the operational income budget.

Equitable share	R36 727 000
FMG	R1 675 000
MSIG	R 930 000
Library	R1 128 866
EPWP	R1 000 000
District	R450 000

The Grant total present 17.18% of the operational budget.

All expenditure were kept in the level of inflation which is 5.8

The following percentages were calculated in respect of the total expenditure budget.

<b>Description</b>	<b>Amount</b>	<b>Percentage</b>
Employee related costs	64 636 691	22
Remuneration of councillors	4 844 374	2
Debt impairment	8 517 765	3
Depreciation & asset impairment	38 382 377	13
Finance charges	2 155 295	1
Bulk purchases	117 028 580	41
Other materials	10 677 486	4
Contracted services	2 619 612	1
Other expenditure	39 188 273	14
<b>Total</b>	<b>288 050 453</b>	<b>100</b>

The following increase was applied as per directives from Nersa, DWA and Circular 74 respectively.

Bulk Water	7.9%
Bulk Electricity	12.20%
Salaries	5.8%

The following departments are the main source of service delivery within the Municipality therefore there should always have a Surplus when preparing their budget.

<b>Service Charges</b>	<b>Revenue</b>	<b>Expenditure</b>	<b>Surplus/Deficit</b>
Electricity	67 566 405	93 562 498	-25 996 093
Water	32 397 862	42 366 766	-9 968 903
Waste water management	12 017 032	8 077 995	3 939 037
Waste management	20 187 032	9 778 438	10 408 594



## CAPITAL BUDGET 2015/16

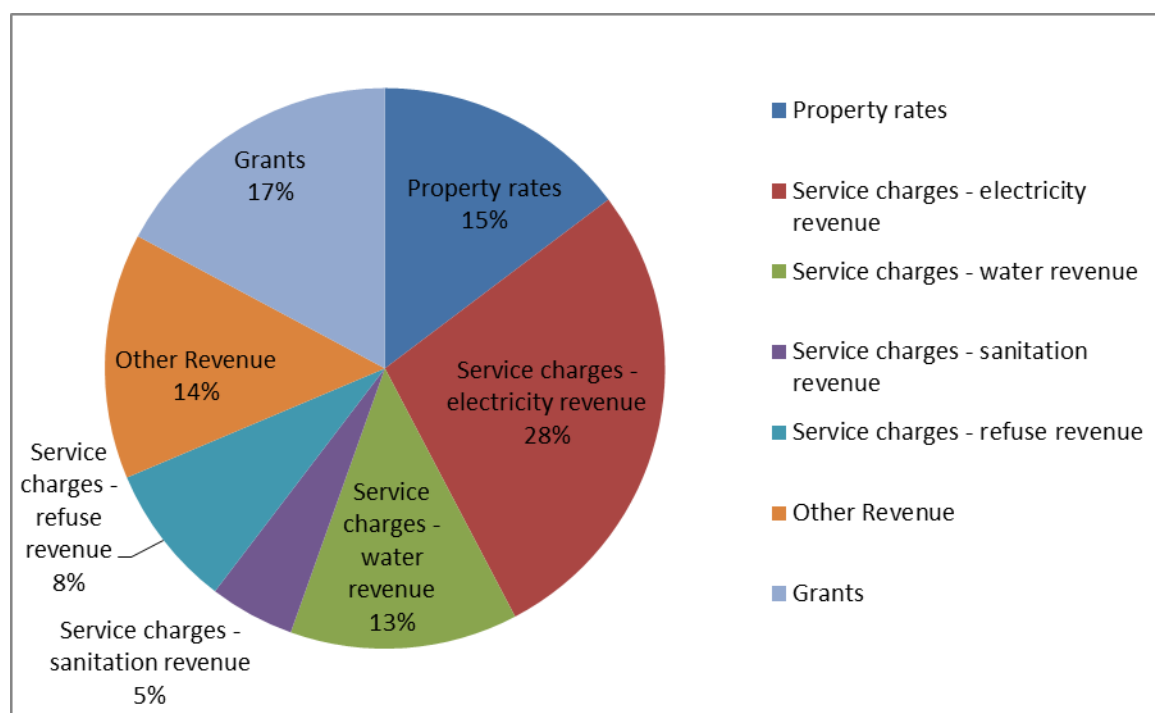
<b>Department</b>	<b>Projects</b>	<b>Amount</b>
Electricity Department	separation of feeders	840 000
Electricity Department	Households new connections	3 500 000
Electricity Department	Fonteintjie 11 kb line	1 660 000
Infrastructure Department	REPLACEMENT OF SEWER LINE-Carolsberg	411 055
Infrastructure Department	New SewerLine	800 000
Infrastructure Department	Borehole Equipment	1 105 000
Infrastructure Department	Roads & Storm water	4 611 500
Infrastructure Department	Bucket eridication	8 290 000
Infrastructure Department	Concordia Oxidation Ponds-Fencing	8 066 674
Infrastructure Department	Concordia Oxidation Ponds-Construction	291 193
Community Services Department	Concordia Sports Facillities	1 275 633
Infrastructure Department	High Pressure Steam Cleaner	60 000
<b>Total</b>		<b>30 911 055</b>

## 1.3 OPERATING REVENUE

**Table 1 Breakdown of the operating revenue over the medium-term**

Revenue Multi-Year Budget				
Description	2014-15	2015-16	2016-17	2017-18
Property rates	35 000 000	35 948 857	38 069 840	40 201 751
Service charges - electricity revenue	67 218 707	67 453 395	71 433 145	75 433 401
Service charges - water revenue	31 802 323	32 153 458	34 050 512	35 957 341
Service charges - sanitation revenue	9 170 014	12 017 032	12 726 037	13 438 695
Service charges - refuse revenue	10 973 702	20 187 032	21 378 067	22 575 239
Rental of facilities and equipment	546 927	966 101	1 023 101	1 080 394
Interest earned - external investments	1 265 992	678 910	718 966	759 228
Interest earned - outstanding debtors	2 822 861	2 003 932	2 122 164	2 241 006
Fines	72 913	81 024	85 805	90 610
Licences and permits	1 171 613	1 342 222	1 421 413	1 501 012
Agency services	1 044 573	1 169 258	1 238 244	1 307 586
Transfers recognised - operational	74 142 640	42 001 886	44 479 997	46 970 877
Other revenue	2 052 593	28 415 534	30 092 051	31 777 206
Gains on disposal of PPE	6 000 000		-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>243 284 859</b>	<b>244 418 643</b>	<b>258 839 343</b>	<b>273 334 346</b>

The following graph is a breakdown of the operational revenue per main category for the 2015/16 financial year.



Property Rates, services charges relating to electricity, water, sanitation and refuse removal constitutes the biggest component of the revenue basket of the Municipality totaling R154 million for the 2014/15 financial year and increasing to R168 million by 2015/16. For the outer years it increases to R178 million and R188 respectively.

Operational grants and subsidies amount to R42 002 million, R44 479 million and R46 971 million for each of the respective financial years of the MTREF, or 17.18, 17.18 and 17.18 per cent of operating revenue.

Interest revenue contributes marginally to the revenue base of the Municipality with a budget allocation of R2 683 million, R2 841 million and R3000 million for the respective three financial years of the 2015/16 MTREF.

Other revenue contributes R28 415, R30 093 and R31 377 for the 2015-16 and outer financial years, this includes VAT income, Sale of land & stands and collection of outstanding debt.

**NC062 Nama Khoi - Supporting Table SA18 Transfers and grant receipts**

Description		Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
RECEIPTS:		1, 2									
Operating Transfers and Grants											
National Government:			31 586	34 768	–	38 829	–	38 829	40 332	41 524	43 979
Local Government Equitable Share			28 625	32 468		35 295	–	35 295	36 727	38 747	40 801
Finance Management			1 450	1 500		1 600	–	1 600	1 675	1 810	2 145
Municipal Systems Improvement			790	800		934	–	934	930	967	1 033
EPWP			721			1 000	–	1 000	1 000	–	–
Other transfers/grants [insert description]											
Provincial Government:			772	6 846	–	1 067	33 797	34 864	1 129	1 191	1 254
Housing			772	1 176			33 797	33 797			
Sport and Recreation Library				5 670		1 067	–	1 067	1 129	1 191	1 254
District Municipality:			–	–	–	450	–	450	450	–	–
Namakwa District						450	–	450	450		
Other grant providers:			–	4 000	–	–	–	–	–	–	–
[insert description]				4 000							
Total Operating Transfers and Grants		5	32 358	45 614	–	40 346	33 797	74 143	41 911	42 715	45 233
Capital Transfers and Grants											
National Government:			22 698	22 088	–	16 979	15 500	32 479	30 851	17 644	16 242
Municipal Infrastructure Grant (MIG)			9 435	1 000		13 979	14 500	28 479	14 245	14 644	15 242
INEP			13 263	16 088		1 000	–	1 000	6 000	3 000	1 000
ACIP				1 000							
				4 000		2 000	1 000	3 000	10 606		
Provincial Government:			–	–	–	–	–	–	–	–	–
Other capital transfers/grants [insert description]											
District Municipality:			–	–	–	–	–	–	–	–	–
Namakwa District											
Other grant providers:			–	27 000	–	–	–	–	–	–	–
[insert description]				27 000							
Total Capital Transfers and Grants		5	22 698	49 088	–	16 979	15 500	32 479	30 851	17 644	16 242
TOTAL RECEIPTS OF TRANSFERS & GRANTS			55 056	94 702	–	57 325	49 297	106 622	72 762	60 359	61 475

**NC062 Nama Khoi - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)**

Vote Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										
Revenue by Vote	1									
Vote 1 - Municipal Manager		1 408	3 406	3 707	5 319	39 117	39 117	1 734	1 836	1 939
Vote 2 - Financial Services		50 320	61 805	68 997	60 015	62 360	62 360	95 112	100 724	106 365
Vote 3 - Corporate Services		1 180	3 528	4 078	6 727	5 340	5 340	9 605	10 172	10 742
Vote 4 - Community Services: Community Development		18 772	15 615	12 179	21 484	16 715	16 715	23 405	24 786	26 174
Vote 5 - Community Services: Public Safety		2 168	2 307	2 409	2 712	2 289	2 289	2 581	2 733	2 886
Vote 6 - Electrical Engineering Services		56 206	69 895	66 076	69 629	69 470	69 470	67 566	71 553	75 560
Vote 7 - Infrastructure, Engineering & Technical Services		32 093	37 918	53 066	47 666	47 994	47 994	44 415	47 035	49 669
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	162 147	194 474	210 514	213 552	243 285	243 285	244 419	258 839	273 334
Expenditure by Vote to be appropriated	1									
Vote 1 - Municipal Manager		29 929	22 962	48 464	21 846	47 844	47 844	16 396	17 364	18 336
Vote 2 - Financial Services		12 782	22 926	27 421	29 298	29 426	29 426	67 725	71 721	75 738
Vote 3 - Corporate Services		11 083	16 217	23 182	13 154	14 172	14 172	17 433	18 462	19 496
Vote 4 - Community Services: Community Development		15 128	31 806	61 147	17 514	18 444	18 444	18 889	20 003	21 124
Vote 5 - Community Services: Public Safety		4 606	7 644	7 922	6 492	6 414	6 414	5 794	6 136	6 479
Vote 6 - Electrical Engineering Services		51 544	54 949	63 916	62 346	64 290	64 290	93 562	99 083	104 631
Vote 7 - Infrastructure, Engineering & Technical Services		36 311	47 299	58 723	59 146	62 570	62 570	68 250	72 277	76 324
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	161 384	203 803	290 774	209 795	243 160	243 160	288 050	305 045	322 128
Surplus/(Deficit) for the year	2	763	(9 330)	(80 261)	3 757	125	125	(43 632)	(46 206)	(48 794)

## NAMA KHOI MUNICIPALITY PROPOSED TARIFF INCREASES FOR THE 2015/16 FINANCIAL YEAR

### 1. Assessment Rates

It is recommended:

(i) That the following increase be implemented as follows from 1 July 2015:

Category	Ratio	Current Tariff (1 July 2014)	Proposed tariff (from 1 July 2015)
		<b>C</b>	<b>C</b>
Residential properties	1:1	0.01617	0.01617
State owned properties	1:1.30	0.02100	0.02226
Business & Commercial	1:1.30	0.02100	0.02226
Agricultural	1:0.25	0.00657	0.00697
Industrial	1:1.30	0.02100	0.02226
Public Service Infrastructure	1:0.25	0.02100	0.02226

### 2. General Tariffs

It is recommended:

That the general tariffs and charges, at an average increase of 10% as reflected in the **Tariffs Booklet**, be approved for the 2015/16 budget year.

### 3. Water Tariffs

It is recommended:

- (i) That, the same water tariffs structure be kept for the 2015/16 financial year
- (ii) That, the water tariffs for 2015/16 be applicable from the consumer month of July 2015;
- (iii) That, for the calculation of water accounts the consumer month will be the period between the successive monthly readings irrespective of the period between reading dates and
- (iv) That the following charges and prices, excluding VAT, in connection with the supply and consumption of water are submitted for approval.

CATEGORY	CURRENT TARIFFS	PROPOSED TARIFFS	
	2014/15	2015/16	
	Rand per kℓ	Rand per kℓ	% Change
<b>INDIGENT</b>			
<b>SUBSIDISED</b>			
(i) 1 to 6 kℓ	12.48	14.42	15.54%
(ii) 7 to 15 kℓ	12.48	14.56	16.58%
<b>RESIDENTIAL</b>			
(i) 1 to 6 kℓ per 30-day period	13.61	14.42	6%
(ii) 7 to 15 kℓ per 30-day period	13.73	14.56	6%
(iii) 16 to 30 kℓ per 30-day period	15.67	16.61	6%
(iv) 31 to 60 kℓ per 30-day period	17.65	18.71	6%
(v) 61 < kℓ per 30-day period	18.12	19.21	6%
<b>NON-RESIDENTIAL: Small Business</b>			
(i) 1 to 10 kℓ per 30-day period	47.39	50.23	6%
<b>Big Business</b>			
(i) 1 to 9999 kℓ per 30-day period	17.18	18.22	6 %

#### **Tariff A2: Unmetered Erf Used for Residential Purposes Only.**

Fixed amount: R98.07 per month

#### **Tariff A3: Unimproved Erf**

3.1 Unimproved erf which may be used for residential purposes only: Minimum charge: R30.36 per month

3.2 Any other unimproved erf: Minimum charge: R483.58 per month

#### **Tariff A4: Directorates of Council**

Water consumed: Purchase price to be used per kilolitre per month

**Tariff A5: Any Other Point where Water is supplied not mentioned in Tariffs A1, A2, A3 and A4 per Water Meter:**

#### **4. Sanitation Tariffs**

It is recommended:

(a) Sanitary Consumption Tariffs:

(i) That the following charges and prices, excluding VAT, in connection with the supply and consumption of sanitation are submitted for approval for implementation on 1 July 2015.

CATEGORY	PROPOSED TARIFF		
	2014/15	2015/16	
			% Change
Domestic	R 90.00	R 95.40	6%
Indigent	R 31.82	R 95.40	182%
Business	R 211.47	R 243.52	6%
Business Extra	R 112.34	R 138.74	6%
Each Urinal	R 53.42	R 56.47	6%
Schools	R 42.76	R 45.32	6%
Bucket	R 53.08	R 56.26	6%
Septic Tanks Domestic <5000	R 130.56	R 138.39	6%
Septic Tanks Domestic >5000	R 234.00	R 248.04	6%
Septic Tanks Business <5000	R 234.00	R 248.04	6%
Septic Tanks Business >5000	R 445.37	R 472.09	6%
Indigent Septic Tanks	R 85.80	R 90.95	6%
Dry Sanitation	R 19.37	R 20.53	6%

#### **Tariff AA2: Unmetered Erf Used for Residential Purposes Only.**

Not Applicable.

#### **Tariff AA3: Unimproved Erf**

4.1 Unimproved erf which may be used for residential purposes only: Minimum charge: R 14.24 per month

4.2 Any other unimproved erf: Minimum charge: R 60.41 per month

#### **Tariff AA4: Directorates of Council**

Sewerage tariff for the Municipality will be applicable at a rate of R10.55



## 5. Refuse Removal Tariffs

It is recommended:

(a) Increase of 6 % be implemented on refuse removal tariffs

(b) Refuse Removal Tariffs:

(i) That, the refuse removal tariffs for 2015/16 be applicable from the consumer month of July 2015;

(ii) That the following charges and prices, excluding VAT, in connection with the supply of refuse removal services are submitted for approval.

	TARIFF	2014/15	Proposed Tariff	2015/2016	Difference increase
Domestic	R	51.08	R	90.00	76%
Indigent	R	51.08	R	90.00	76%
Business/ Commercial/ Industrial Big	R	973.48	R	1031.90	6%
Business/ Commercial/ Industrial Medium	R	583.38	R	618.40	6%
Business/ Commercial/ Industrial Small	R	300.25	R	318.26	6%
Bulk/Extra Refuse	R	766.22	R	812.20	6%
Garden Refuse	R	178.31	R	189.00	6%

5.1 Different tariffs for different categories as per proposed refuse tariff policy

## 6. Housing Rental Tariffs

It is recommended that all existing housing contract be terminated and a new contract be entered where market related tariff should be applied.

## 7. Electricity Tariffs

It is recommended:

(i) That, the same electricity tariffs structure be kept for the 2015/16 financial year

(ii) That, the electricity tariffs for 2015/16 be applicable from the consumer month of July 2015;

(iii) That, for the calculation of electricity accounts the consumer month will be the period between the successive monthly readings irrespective of the period between reading dates and

(iv) That the following charges and prices, excluding VAT, in connection with the supply and consumption of electricity are submitted for approval.

<b>Domestic Conventional (IBT)</b>				
Basic	R 138.00	148.20	166.28	12.20%
<b>Summer (SEPTEMBER - APRIL)</b>				
Block 1 (0-50kWh)	96.00	103.09	115.67	12.20%
Block 2(51-350kWh)	99.00	106.23	119.19	12.20%
Block 3 (351-600kWh)	106.00	113.83	127.72	12.20%
Block 4 (>600kWh)	113.00	121.35	136.16	12.20%
<b>Winter ( MAY - AUGUST)</b>				
Block 1 (0-50kWh)	99.00	106.32	119.29	12.20%
Block 2(51-350kWh)	102.00	109.54	122.90	12.20%
Block 3 (351-600kWh)	112.00	120.28	134.95	12.20%
Block 4 (>600kWh)	117.00	125.65	140.98	12.20%
				12.20%
<b>Domestic Large Three phase</b>				
Basic Charge	R 150.00	R 161.09	180.74	12.20%
Summer Energy Charge (ckwh) (SEPTEMBER - A	R 104.50	R 112.22	125.91	12.20%
Winter Energy Charge (ckwh) (MAY - AUGUST)	R 108.69	R 116.72	130.96	12.20%
				12.20%
<b>Commercial tariffs / Commercial Single Phase Prepaid</b>				
<b>Prepaid/Single Phase</b>				
Basic Charge	R 93.63	R 100.55	112.82	12.20%
Summer ( SEPTEMBER - APRIL)	140.00	R 150.35	168.69	12.20%
Winter ( MAY - AUGUST)	143.00	R 153.57	172.30	12.20%
				12.20%
<b>Conventional Small</b>				
Basic	R 297.54	R 319.53	358.51	12.20%
Summer ( SEPTEMBER -APRIL)	100.00	R 107.39	120.49	12.20%
Winter ( MAY - AUGUST)	113.00	R 121.35	136.16	12.20%
				12.20%
<b>Commercial Three Phase prepaid</b>				
Basic Charge	R 115.00	R 123.50	138.57	12.20%
Summer ( SEPTEMBER - APRIL)	140.00	R 150.35	168.69	12.20%
Winter ( MAY - AUGUST)	143.00	R 153.57	172.30	12.20%
				12.20%

<b>Domestic Conventional (IBT)</b>				
Basic	R 138.00	148.20	166.28	12.20%
<b>Summer (SEPTEMBER - APRIL)</b>				
Block 1 (0-50kWh)	96.00	103.09	115.67	12.20%
Block 2(51-350kWh)	99.00	106.23	119.19	12.20%
Block 3 (351-600kWh)	106.00	113.83	127.72	12.20%
Block 4 (>600kWh)	113.00	121.35	136.16	12.20%
<b>Winter ( MAY - AUGUST)</b>				
Block 1 (0-50kWh)	99.00	106.32	119.29	12.20%
Block 2(51-350kWh)	102.00	109.54	122.90	12.20%
Block 3 (351-600kWh)	112.00	120.28	134.95	12.20%
Block 4 (>600kWh)	117.00	125.65	140.98	12.20%
				12.20%
<b>Domestic Large Three phase</b>				
Basic Charge	R 150.00	R 161.09	180.74	12.20%
Summer Energy Charge (ckwh) (SEPTEMBER - A	R 104.50	R 112.22	125.91	12.20%
Winter Energy Charge (ckwh) (MAY - AUGUST)	R 108.69	R 116.72	130.96	12.20%
				12.20%
<b>Commercial tariffs / Commercial Single Phase Prepaid</b>				
<b>Prepaid/Single Phase</b>				
Basic Charge	R 93.63	R 100.55	112.82	12.20%
Summer ( SEPTEMBER - APRIL)	140.00	R 150.35	168.69	12.20%
Winter ( MAY - AUGUST)	143.00	R 153.57	172.30	12.20%
				12.20%
<b>Conventional Small</b>				
Basic	R 297.54	R 319.53	358.51	12.20%
Summer ( SEPTEMBER -APRIL)	100.00	R 107.39	120.49	12.20%
Winter ( MAY - AUGUST)	113.00	R 121.35	136.16	12.20%
				12.20%
<b>Commercial Three Phase prepaid</b>				
Basic Charge	R 115.00	R 123.50	138.57	12.20%
Summer ( SEPTEMBER - APRIL)	140.00	R 150.35	168.69	12.20%
Winter ( MAY - AUGUST)	143.00	R 153.57	172.30	12.20%
				12.20%

<b>Commercial Conventional / Three Phase</b>				
Basic	R 474.49	R 509.55	571.73	<b>12.20%</b>
<b>Summer (SEPTEMBER - APRIL)</b>	100.00	R 107.39	120.49	<b>12.20%</b>
<b>Winter (MAY - AUGUST)</b>	113.00	R 121.35	136.16	<b>12.20%</b>
<b>Business &lt;400KVA</b>				
Basic	439.34	471.81	529.37	<b>12.20%</b>
KVA Charge	50.00	53.70	60.25	<b>12.20%</b>
<b>Summer (SEPTEMBER -APRIL)</b>	100.00	107.39	120.49	<b>12.20%</b>
<b>Winter (MAY - AUGUST)</b>	106.00	113.83	127.72	<b>12.20%</b>
				<b>12.20%</b>
<b>INDUSTRIAL &gt;400 KVA</b>				
Basic Charge	557.74	598.96	672.03	<b>12.20%</b>
Summer Energy Charge (SEPTEMBER - APRIL)	50.00	57.75	120.49	<b>108.64%</b>
Winter Energy Charge ( MAY - AUGUST)	58.00	66.99	127.72	<b>90.66%</b>
Summer Demand Charge (R/KVA)(SEPTEMBER - A	72.92	78.31	87.86	<b>12.20%</b>
Winter Demand Charge (R/KVA)(MAY - AUGUST)	129.60	129.60	145.41	<b>12.20%</b>
				<b>47.18%</b>

## 1.4 OPERATING EXPENDITURE

The operating expenditure budget increased from R243 160 million in 2014/15 to R288 150 million (representing an increase of 18.50% (R44 990 million) in 2015/16, R305 045 million and R322 127 million respectively for the outer two years of the MTREF period. The following table is a high level summary of the MTREF budget 2015/16 to 2017/18, please note that the asset register was implemented which had a big increase in depreciation.(classified per main type of operating expenditure):

Description	2014-15	2015-16	2016-17	2017-18
Employee related costs	64 403 390	64 636 691	68 450 255	72 283 470
Remuneration of councillors	4 433 734	4 844 374	5 130 193	5 417 483
Debt impairment	3 764 020	8 517 765	9 020 313	9 525 451
Depreciation & asset impairment	5 419 667	38 382 377	40 646 937	42 923 166
Finance charges	167 718	2 155 295	2 282 457	2 410 275
Bulk purchases	84 833 077	117 028 580	123 933 267	130 873 530
Other materials	9 326 267	10 677 486	11 307 458	11 940 675
Contracted services	1 572 268	2 619 612	2 774 169	2 929 523
Other expenditure	69 240 213	39 188 273	41 500 381	43 824 402
<b>Total</b>	<b>243 160 356</b>	<b>288 050 453</b>	<b>305 045 430</b>	<b>322 127 974</b>

### Operating Expenditure Budget - Highlights

The following are the highlights of the operating expenditure budget:

#### Personnel Costs

Personnel costs decrease by 0.36% (R233 thousand) based on the 2014/15 approved budget of R64 403 million to R64 636 million in 2015/16. This expenditure category constitutes 22% of the operating budget. The allocation for the two outer years of the MTREF period is R68 450 million and R72 283 million respectively.

#### General Expenditure

General expenditure decrease by R30 052 million to R39 188 million in the 2015/16 budget year. The allocation for the two outer years of the MTREF period is R41 500 million and R43 824 million respectively. The major decrease is as result of the housing expenditure not included. (Housing funding for the 2015-16 not yet confirmed.)

#### Bulk purchases

Bulk purchases (water and electricity) grew by 38% (R32 195 million) against the 2014/15 budget to the proposed amount of 117 029 million for the 2015/16 budget year. The allocation for the two outer years of the MTREF period is R123 933 million and R130 873 million respectively. Bulk purchases takes up approximately 47% of the operating budget for 2015/16. The bulk purchases include the payment agreements between the municipality and the respective departments.

#### Interest on External Borrowing

Interest on external borrowing budget is R2 155 thousand for the 2015/16 budget year and R2 282 and R2 410 for the respective outer years.

**Repairs and Maintenance**

Repairs and maintenance increase 1 441 million on the 2014/15 approved budget (R9 326 million) to a new budgetary allocation of R10 677 million during the 2015/16 budget year. The allocation for the two outer years of the MTREF period is R11 307 million and R11 940 million respectively.

**Debt Impairment**

Debt impairment for the 2015/16 is R8 518 million. The outlook in the provision amount for the two outer years of the MTREF period is R9 020 million and R9 525 million respectively

## 1.5 CAPITAL BUDGET

NC062 Nama Khoi - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding											
Vote Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand	1										
<b>Capital expenditure - Vote</b>											
<b>Multi-year expenditure to be appropriated</b>	2										
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 2 - Financial Services		1 385	575	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		17	-	-	-	-	-	-	-	-	-
Vote 4 - Community Services: Community Development		3 278	4 068	-	3 400	3 078	3 078	-	1 276	-	-
Vote 5 - Community Services: Public Safety		-	-	-	-	-	-	-	-	-	-
Vote 6 - Electrical Engineering Services		-	-	-	1 000	1 000	1 000	-	6 000	3 000	1 000
Vote 7 - Infrastructure, Engineering & Technical Services		18 181	17 044	-	12 579	27 401	27 401	-	23 635	14 644	15 242
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	7	22 862	21 687	-	16 979	31 479	31 479	-	30 911	17 644	16 242
<b>Single-year expenditure to be appropriated</b>	2										
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 2 - Financial Services		-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-
Vote 4 - Community Services: Community Development		-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services: Public Safety		-	-	-	-	-	-	-	-	-	-
Vote 6 - Electrical Engineering Services		-	-	-	-	-	-	-	-	-	-
Vote 7 - Infrastructure, Engineering & Technical Services		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Vote</b>		22 862	21 687	-	16 979	31 479	31 479	-	30 911	17 644	16 242
<b>Capital Expenditure - Standard</b>											
<b>Governance and administration</b>		1 385	575	-	-	-	-	-	-	-	-
Executive and council		-	-	-	-	-	-	-	-	-	-
Budget and treasury office		1 385	575	-	-	-	-	-	-	-	-
Corporate services		-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		3 278	4 068	-	3 400	3 078	3 078	-	1 276	-	-
Community and social services		3 278	4 068	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	3 400	3 078	3 078	-	1 276	-	-
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	-	-	10 579	19 205	19 205	-	4 612	14 644	15 242
Planning and development		-	-	-	-	-	-	-	-	-	-
Road transport		-	-	-	10 579	19 205	19 205	-	4 612	14 644	15 242
Environmental protection		-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	-	-	3 000	9 196	9 196	-	24 964	3 000	1 000
Electricity		-	-	-	1 000	1 000	1 000	-	6 000	3 000	1 000
Water		-	-	-	-	101	101	-	1 105	-	-
Waste water management		-	-	-	2 000	8 095	8 095	-	17 859	-	-
Waste management		-	-	-	-	-	-	-	-	-	-
<b>Other</b>		18 181	17 044	-	-	-	-	-	60	-	-
<b>Total Capital Expenditure - Standard</b>	3	22 845	21 687	-	16 979	31 479	31 479	-	30 911	17 644	16 242
<b>Funded by:</b>											
National Government		21 459	21 112	-	16 979	31 479	31 479	-	30 851	17 644	16 242
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	4	21 459	21 112	-	16 979	31 479	31 479	-	30 851	17 644	16 242
<b>Public contributions &amp; donations</b>	5	-	-	-	-	-	-	-	-	-	-
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		1 385	575	-	-	-	-	-	60	-	-
<b>Total Capital Funding</b>	7	22 845	21 687	-	16 979	31 479	31 479	-	30 911	17 644	16 242

## SUMMARY OF THE BUDGET

The projected financial outcome of this budget at the end of the 2014/15 budget year can be summarized as follows (See table A1):

NC062 Nama Khoi - Table A1 Budget Summary										
Description	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Financial Performance</b>										
Property rates	22 195	21 143	28 344	32 343	35 000	35 000	–	35 949	38 070	40 202
Service charges	69 657	94 434	102 892	120 007	119 165	119 165	–	131 811	139 588	147 405
Investment revenue	1 940	2 416	707	624	1 266	1 266	–	679	719	759
Transfers recognised - operational	44 340	38 749	66 470	40 346	74 143	74 143	–	42 002	44 480	46 971
Other own revenue	6 313	10 285	12 101	14 731	13 711	13 711	–	33 978	35 983	37 998
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>144 445</b>	<b>167 028</b>	<b>210 514</b>	<b>208 052</b>	<b>243 285</b>	<b>243 285</b>	<b>–</b>	<b>244 419</b>	<b>258 839</b>	<b>273 334</b>
Employee costs	54 705	63 517	71 233	65 563	64 403	64 403	–	64 637	68 450	72 283
Remuneration of councillors	4 227	4 685	4 446	4 927	4 434	4 434	–	4 844	5 130	5 417
Depreciation & asset impairment	13 463	15 625	38 382	5 420	5 420	5 420	–	38 382	40 647	42 923
Finance charges	2 610	2 704	4 992	1 732	168	168	–	2 155	2 282	2 410
Materials and bulk purchases	62 374	80 451	88 544	93 771	94 159	94 159	–	127 706	135 241	142 814
Transfers and grants	9 872	4 120	–	–	–	–	–	–	–	–
Other expenditure	26 957	24 072	83 177	38 383	74 577	74 577	–	50 326	53 295	56 279
<b>Total Expenditure</b>	<b>174 208</b>	<b>195 174</b>	<b>290 773</b>	<b>209 795</b>	<b>243 160</b>	<b>243 160</b>	<b>–</b>	<b>288 050</b>	<b>305 045</b>	<b>322 128</b>
<b>Surplus/(Deficit)</b>	<b>(29 763)</b>	<b>(28 147)</b>	<b>(80 260)</b>	<b>(1 743)</b>	<b>125</b>	<b>125</b>	<b>–</b>	<b>(43 632)</b>	<b>(46 206)</b>	<b>(48 794)</b>
Transfers recognised - capital	12 879	21 204	–	16 979	32 479	32 479	–	30 851	32 671	34 501
Contributions recognised - capital & contributed	–	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(16 883)</b>	<b>(6 943)</b>	<b>(80 260)</b>	<b>15 236</b>	<b>32 604</b>	<b>32 604</b>	<b>–</b>	<b>(12 781)</b>	<b>(13 535)</b>	<b>(14 293)</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) for the year</b>	<b>(16 883)</b>	<b>(6 943)</b>	<b>(80 260)</b>	<b>15 236</b>	<b>32 604</b>	<b>32 604</b>	<b>–</b>	<b>(12 781)</b>	<b>(13 535)</b>	<b>(14 293)</b>
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	<b>22 845</b>	<b>21 687</b>	<b>–</b>	<b>16 979</b>	<b>31 479</b>	<b>31 479</b>	<b>–</b>	<b>30 911</b>	<b>17 644</b>	<b>16 242</b>
Transfers recognised - capital	21 459	21 112	–	16 979	31 479	31 479	–	30 851	17 644	16 242
Public contributions & donations	–	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–	–
Internally generated funds	1 385	575	–	–	–	–	–	60	–	–
<b>Total sources of capital funds</b>	<b>22 845</b>	<b>21 687</b>	<b>–</b>	<b>16 979</b>	<b>31 479</b>	<b>31 479</b>	<b>–</b>	<b>30 911</b>	<b>17 644</b>	<b>16 242</b>
<b>Financial position</b>										
Total current assets	28 631	55 937	–	75 345	125 890	126 985	–	115 869	122 705	129 576
Total non current assets	380 444	386 836	–	391 351	391 351	391 351	–	608 783	644 702	680 805
Total current liabilities	66 379	109 185	–	62 338	153 676	155 961	–	115 567	122 386	129 239
Total non current liabilities	34 104	33 636	–	3 809	3 809	3 809	–	39 035	41 339	43 653
Community wealth/Equity	308 594	299 952	–	–	–	–	–	570 049	603 682	637 489
<b>Cash flows</b>										
Net cash from (used) operating	26 335	21 257	29 806	21 503	27 591	27 591	–	19 654	19 788	20 837
Net cash from (used) investing	(23 110)	(21 808)	(20 892)	(11 260)	(23 172)	(23 172)	–	(22 111)	(19 792)	(20 841)
Net cash from (used) financing	(5 748)	(4 918)	(1 781)	(1 525)	(1 525)	(1 525)	–	(1 590)	(1 677)	(1 766)
<b>Cash/cash equivalents at the year end</b>	<b>(2 523)</b>	<b>12 091</b>	<b>19 224</b>	<b>12 050</b>	<b>7 842</b>	<b>7 842</b>	<b>–</b>	<b>907</b>	<b>(774)</b>	<b>(2 545)</b>
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	17 561	12 091	–	12 050	50 185	50 185	–	28 913	30 619	32 334
Application of cash and investments	46 683	63 073	–	685	82 803	82 803	–	22 445	24 094	25 701
<b>Balance - surplus (shortfall)</b>	<b>(29 122)</b>	<b>(50 983)</b>	<b>–</b>	<b>11 364</b>	<b>(32 618)</b>	<b>(32 618)</b>	<b>–</b>	<b>6 468</b>	<b>6 525</b>	<b>6 633</b>
<b>Asset management</b>										
Asset register summary (WDV)	383 302	450 794	–	–	–	–	451	451	478	505
Depreciation & asset impairment	13 463	15 625	38 382	5 420	5 420	5 420	38 382	38 382	40 647	42 923
Renewal of Existing Assets	–	–	–	–	–	–	–	–	–	–
Repairs and Maintenance	9 048	11 280	–	8 938	388	9 326	20 356	20 356	21 476	22 614
<b>Free services</b>										
Cost of Free Basic Services provided	774	7 912	–	0	–	0	0	0	–	–
Revenue cost of free services provided	828	10 028	–	8 834	–	8 834	8 834	8 834	–	–
<b>Households below minimum service level</b>										
Water:	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	4	0	–	0	–	0	0	0	–	–
Energy:	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	11	–	11	11	11	–	–



Table A1 is a budget summary and provides a concise overview of the municipalities budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).

2. The table provides an overview of the amount approved by council for operating performance, resources deployed to capital expenditure, financial positions, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.

3. Financial management reforms emphasize the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:

- a. The operating surplus/deficit (after Total Expenditure) is positive over the MTREF
- b. Capital expenditure is balanced by capital funding sources, of which
  - i. Transfers recognized is reflected on the Financial Performance Budget
  - ii. Borrowing is incorporated in the net cash from financing on the Cash Flow Budget
  - iii. Internally generated funds are financed from a combination of the current operating surplus and accumulated cash-backed surpluses from previous years. The amount is incorporated in the Net cash from investing on the Cash Flow remains, and is improving indicates that the necessary cash resources are available to fund the Capital Budget.

4. The Cash backing/surplus reconciliation shows that in previous financial years the municipality was not paying much attention to managing this aspect of its finances, and consequently was not paying much attention to managing this aspect of its finances, and consequently many of its obligations are not cash-backed. These places the municipality in a very vulnerable financial position, as the recent slow-down in revenue collections highlighted. Consequently Council has taken a deliberate decision to ensure adequate cash-backing for all material obligations with the development of the final Funding and Reserves Policy. This cannot be achieved in one financial year. The municipality is to strive to have all of its reserves to be backed up by cash in the medium to long term period.

## 1.6 BUDGET RESOLUTIONS

### Council Resolutions

**On 4 July 2015 the Council of Nama Khoi Local Municipality met in the Council Chambers of Nama Khoi Municipality to consider the final annual budget of the municipality for the financial year 2015/16. The Council to approve and adopt the following resolutions:**

The Council of Nama Khoi Local Municipality, acting in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003) table:

The draft budget of the municipality for the financial year 2015/16 and the multi-year and single-year capital appropriations as set out in the following tables:

Budgeted Financial Performance (revenue and expenditure by standard classification) as contained in Table A2 on page

Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained in Table A3 on page;

Budgeted Financial Performance (revenue by source and expenditure by type) as contained in Table A4 on page

Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source as contained in Table A5 on page

The financial position, cash flow budget, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are approved as set out in the following tables:

Budgeted Financial Position as contained in Table A 6 on page;

Budgeted Cash Flows as contained in Table A 7

Cash backed reserves and accumulated surplus reconciliation as contained in Table A8

Asset management as contained in Table A 9

Basic service delivery measurement as contained in Table A10

**The Council of Nama Khoi Local Municipality, acting in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts with effect from 1 July 2015:**

1. Hulpbehoewende beleid
2. Credit Control Policy
3. Property rates
4. Elektriese Beleid
5. Property Disposal Policy
6. Werwingsbeleid
7. Bystandbeleid
8. Verlofbeleid
9. Oortydbeleid
10. Reis en verblyf
11. Performance Management
12. Risk Management
13. ICT
14. Gemeenskapsale
15. Begrafpase
16. Vlootbeheer
17. Telefoon, 3G en faksbeleid
18. Essensiële motortoelaag
19. Internal Audit
20. SPLUMA By-wet: Finale Konsep

NC062 Nama Khoi - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description		Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Revenue - Standard</b>											
<i>Governance and administration</i>			52 908	68 739	76 783	72 061	106 817	106 817	106 452	112 732	119 045
Executive and council			1 408	3 406	3 707	5 319	39 117	39 117	1 734	1 836	1 939
Budget and treasury office			50 320	61 805	68 997	60 015	62 360	62 360	95 112	100 724	106 365
Corporate services			1 180	3 528	4 078	6 727	5 340	5 340	9 605	10 172	10 742
<i>Community and public safety</i>			14 356	9 641	5 640	9 665	4 920	4 920	5 737	6 076	6 416
Community and social services			10 230	1 535	1 712	6 867	2 533	2 533	3 038	3 217	3 397
Sport and recreation			1 951	5 793	1 517	76	88	88	119	126	133
Public safety			2 168	2 307	2 409	2 712	2 289	2 289	2 581	2 733	2 886
Housing			–	–	–	–	–	–	–	–	–
Health			9	6	2	11	11	11	–	–	–
<i>Economic and environmental services</i>			1 480	3 800	19 888	–	22	22	–	–	–
Planning and development			–	–	–	–	–	–	–	–	–
Road transport			1 480	3 800	19 888	–	22	22	–	–	–
Environmental protection			–	–	–	–	–	–	–	–	–
<i>Trading services</i>			93 262	111 987	108 052	131 306	131 470	131 470	132 168	139 966	147 804
Electricity			56 206	69 895	66 076	69 629	69 470	69 470	67 566	71 553	75 560
Water			21 500	26 925	26 203	36 574	35 881	35 881	32 398	34 309	36 231
Waste water management			9 113	7 193	6 976	11 092	12 092	12 092	12 017	12 726	13 439
Waste management			6 443	7 974	8 798	14 011	14 027	14 027	20 187	21 378	22 575
<i>Other</i>			4 140	307	151	520	56	56	62	65	69
<b>Total Revenue - Standard</b>		2	162 147	194 474	210 514	213 552	243 285	243 285	244 419	258 839	273 334
<b>Expenditure - Standard</b>											
<i>Governance and administration</i>			53 793	62 238	99 066	64 298	91 442	91 442	101 555	107 547	113 569
Executive and council			29 929	23 095	48 464	21 846	47 844	47 844	16 396	17 364	18 336
Budget and treasury office			12 782	22 926	27 421	29 298	29 426	29 426	67 725	71 721	75 738
Corporate services			11 083	16 217	23 182	13 154	14 172	14 172	17 433	18 462	19 496
<i>Community and public safety</i>			10 650	14 783	19 338	13 707	13 932	13 932	14 672	15 538	16 408
Community and social services			4 039	4 279	4 689	4 374	5 398	5 398	7 129	7 550	7 973
Sport and recreation			1 873	2 840	6 727	2 841	2 120	2 120	1 749	1 852	1 956
Public safety			4 606	7 645	7 922	6 492	6 414	6 414	5 794	6 136	6 479
Housing			–	–	–	–	–	–	–	–	–
Health			132	19	–	–	–	–	–	–	–
<i>Economic and environmental services</i>			8 031	12 013	12 588	13 178	16 317	16 317	17 805	18 856	19 912
Planning and development			–	–	–	–	–	–	–	–	–
Road transport			8 031	12 013	12 588	13 178	16 317	16 317	17 805	18 856	19 912
Environmental protection			–	–	–	–	–	–	–	–	–
<i>Trading services</i>			88 639	114 321	159 545	118 378	121 298	121 298	153 786	162 859	171 979
Electricity			51 544	54 949	63 916	62 346	64 290	64 290	93 562	99 083	104 631
Water			21 393	29 406	40 088	38 711	39 002	39 002	42 367	44 866	47 379
Waste water management			6 887	5 880	6 047	7 257	7 251	7 251	8 078	8 555	9 034
Waste management			8 815	24 086	49 494	10 064	10 755	10 755	9 778	10 355	10 935
<i>Other</i>			4 270	449	237	235	171	171	232	246	260
<b>Total Expenditure - Standard</b>		3	161 384	203 803	290 774	209 795	243 160	243 160	288 050	305 045	322 128
<b>Surplus/(Deficit) for the year</b>			763	(9 330)	(80 261)	3 757	125	125	(43 632)	(46 206)	(48 794)

**NC062 Nama Khoi - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)**

Vote Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
		R thousand								
Revenue by Vote	1									
Vote 1 - Municipal Manager		1 408	3 406	3 707	5 319	39 117	39 117	1 734	1 836	1 939
Vote 2 - Financial Services		50 320	61 805	68 997	60 015	62 360	62 360	95 112	100 724	106 365
Vote 3 - Corporate Services		1 180	3 528	4 078	6 727	5 340	5 340	9 605	10 172	10 742
Vote 4 - Community Services: Community Development		18 772	15 615	12 179	21 484	16 715	16 715	23 405	24 786	26 174
Vote 5 - Community Services: Public Safety		2 168	2 307	2 409	2 712	2 289	2 289	2 581	2 733	2 886
Vote 6 - Electrical Engineering Services		56 206	69 895	66 076	69 629	69 470	69 470	67 566	71 553	75 560
Vote 7 - Infrastructure, Engineering & Technical Services		32 093	37 918	53 066	47 666	47 994	47 994	44 415	47 035	49 669
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	162 147	194 474	210 514	213 552	243 285	243 285	244 419	258 839	273 334
Expenditure by Vote to be appropriated	1									
Vote 1 - Municipal Manager		29 929	22 962	48 464	21 846	47 844	47 844	16 396	17 364	18 336
Vote 2 - Financial Services		12 782	22 926	27 421	29 298	29 426	29 426	67 725	71 721	75 738
Vote 3 - Corporate Services		11 083	16 217	23 182	13 154	14 172	14 172	17 433	18 462	19 496
Vote 4 - Community Services: Community Development		15 128	31 806	61 147	17 514	18 444	18 444	18 889	20 003	21 124
Vote 5 - Community Services: Public Safety		4 606	7 644	7 922	6 492	6 414	6 414	5 794	6 136	6 479
Vote 6 - Electrical Engineering Services		51 544	54 949	63 916	62 346	64 290	64 290	93 562	99 083	104 631
Vote 7 - Infrastructure, Engineering & Technical Services		36 311	47 299	58 723	59 146	62 570	62 570	68 250	72 277	76 324
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	161 384	203 803	290 774	209 795	243 160	243 160	288 050	305 045	322 128
Surplus/(Deficit) for the year	2	763	(9 330)	(80 261)	3 757	125	125	(43 632)	(46 206)	(48 794)

**NC062 Nama Khoi - Table A4 Budgeted Financial Performance (revenue and expenditure)**

2015/16 Medium Term Revenue & Expenditure Framework (Revenue and Expenditure)											
Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand	1										
<b>Revenue By Source</b>											
Property rates	2	22 195	21 143	28 344	32 343	35 000	35 000	–	35 949	38 070	40 202
Property rates - penalties & collection charges		–	–								
Service charges - electricity revenue	2	40 056	59 525	62 182	67 378	67 219	67 219	–	67 453	71 433	75 433
Service charges - water revenue	2	17 837	21 008	25 062	32 502	31 802	31 802	–	32 153	34 051	35 957
Service charges - sanitation revenue	2	5 322	5 927	6 849	9 170	9 170	9 170	–	12 017	12 726	13 439
Service charges - refuse revenue	2	6 442	7 974	8 798	10 957	10 974	10 974	–	20 187	21 378	22 575
Service charges - other		–	–		–	–	–				
Rental of facilities and equipment		890	2 041	724	2 002	547	547		966	1 023	1 080
Interest earned - external investments		1 940	2 416	707	624	1 266	1 266		679	719	759
Interest earned - outstanding debtors		–	–	3 386	3 371	2 823	2 823		2 004	2 122	2 241
Dividends received		–	–		–	–	–			–	–
Fines		95	132	211	273	73	73		81	86	91
Licences and permits		1 120	1 121	1 161	1 172	1 172	1 172		1 342	1 421	1 501
Agency services		1 097	1 163	1 138	1 272	1 045	1 045		1 169	1 238	1 308
Transfers recognised - operational		44 340	38 749	66 470	40 346	74 143	74 143		42 002	44 480	46 971
Other revenue	2	3 495	4 259	1 903	6 642	2 053	2 053	–	28 416	30 092	31 777
Gains on disposal of PPE		(384)	1 570	3 577		6 000	6 000			–	–
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>144 445</b>	<b>167 028</b>	<b>210 514</b>	<b>208 052</b>	<b>243 285</b>	<b>243 285</b>	<b>–</b>	<b>244 419</b>	<b>258 839</b>	<b>273 334</b>
<b>Expenditure By Type</b>											
Employee related costs	2	54 705	63 517	71 233	65 563	64 403	64 403	–	64 637	68 450	72 283
Remuneration of councillors		4 227	4 685	4 446	4 927	4 434	4 434		4 844	5 130	5 417
Debt impairment	3	8 681	1 365	24 776	3 764	3 764	3 764		8 518	9 020	9 525
Depreciation & asset impairment	2	13 463	15 625	38 382	5 420	5 420	5 420	–	38 382	40 647	42 923
Finance charges		2 610	2 704	4 992	1 732	168	168		2 155	2 282	2 410
Bulk purchases	2	56 126	74 513	81 412	84 833	84 833	84 833	–	117 029	123 933	130 874
Other materials	8	6 248	5 938	7 131	8 938	9 326	9 326		10 677	11 307	11 941
Contracted services		1 329	614	1 999	994	1 572	1 572	–	2 620	2 774	2 930
Transfers and grants		9 872	4 120	–	–	–	–	–	–	–	–
Other expenditure	4, 5	16 895	22 093	56 401	33 624	69 240	69 240	–	39 188	41 500	43 824
Loss on disposal of PPE		52	–		–	–	–			–	–
<b>Total Expenditure</b>		<b>174 208</b>	<b>195 174</b>	<b>290 773</b>	<b>209 795</b>	<b>243 160</b>	<b>243 160</b>	<b>–</b>	<b>288 050</b>	<b>305 045</b>	<b>322 128</b>
<b>Surplus/(Deficit)</b>		<b>(29 763)</b>	<b>(28 147)</b>	<b>(80 260)</b>	<b>(1 743)</b>	<b>125</b>	<b>125</b>	<b>–</b>	<b>(43 632)</b>	<b>(46 206)</b>	<b>(48 794)</b>
Transfers recognised - capital		12 879	21 204		16 979	32 479	32 479		30 851	32 671	34 501
Contributions recognised - capital	6	–	–	–	–	–	–	–	–	–	–
Contributed assets		–	–							–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(16 883)</b>	<b>(6 943)</b>	<b>(80 260)</b>	<b>15 236</b>	<b>32 604</b>	<b>32 604</b>	<b>–</b>	<b>(12 781)</b>	<b>(13 535)</b>	<b>(14 293)</b>
Taxation											
<b>Surplus/(Deficit) after taxation</b>		<b>(16 883)</b>	<b>(6 943)</b>	<b>(80 260)</b>	<b>15 236</b>	<b>32 604</b>	<b>32 604</b>	<b>–</b>	<b>(12 781)</b>	<b>(13 535)</b>	<b>(14 293)</b>
Attributable to minorities											
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(16 883)</b>	<b>(6 943)</b>	<b>(80 260)</b>	<b>15 236</b>	<b>32 604</b>	<b>32 604</b>	<b>–</b>	<b>(12 781)</b>	<b>(13 535)</b>	<b>(14 293)</b>
Share of surplus/ (deficit) of associate	7										
<b>Surplus/(Deficit) for the year</b>		<b>(16 883)</b>	<b>(6 943)</b>	<b>(80 260)</b>	<b>15 236</b>	<b>32 604</b>	<b>32 604</b>	<b>–</b>	<b>(12 781)</b>	<b>(13 535)</b>	<b>(14 293)</b>

**NC062 Nama Khoi - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding**

Vote Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousand</b>	<b>1</b>										
<b>Capital expenditure - Vote</b>											
<b>Multi-year expenditure to be appropriated</b>	<b>2</b>										
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 2 - Financial Services		1 385	575	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		17	-	-	-	-	-	-	-	-	-
Vote 4 - Community Services: Community Development		3 278	4 068	-	3 400	3 078	3 078	-	1 276	-	-
Vote 5 - Community Services: Public Safety		-	-	-	-	-	-	-	-	-	-
Vote 6 - Electrical Engineering Services		-	-	-	1 000	1 000	1 000	-	6 000	3 000	1 000
Vote 7 - Infrastructure, Engineering & Technical Services		18 181	17 044	-	12 579	27 401	27 401	-	23 635	14 644	15 242
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	<b>7</b>	<b>22 862</b>	<b>21 687</b>	<b>-</b>	<b>16 979</b>	<b>31 479</b>	<b>31 479</b>	<b>-</b>	<b>30 911</b>	<b>17 644</b>	<b>16 242</b>
<b>Single-year expenditure to be appropriated</b>	<b>2</b>										
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 2 - Financial Services		-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-
Vote 4 - Community Services: Community Development		-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services: Public Safety		-	-	-	-	-	-	-	-	-	-
Vote 6 - Electrical Engineering Services		-	-	-	-	-	-	-	-	-	-
Vote 7 - Infrastructure, Engineering & Technical Services		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Vote</b>		<b>22 862</b>	<b>21 687</b>	<b>-</b>	<b>16 979</b>	<b>31 479</b>	<b>31 479</b>	<b>-</b>	<b>30 911</b>	<b>17 644</b>	<b>16 242</b>
<b>Capital Expenditure - Standard</b>											
<b>Governance and administration</b>		<b>1 385</b>	<b>575</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Executive and council		-	-	-	-	-	-	-	-	-	-
Budget and treasury office		1 385	575	-	-	-	-	-	-	-	-
Corporate services		-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>3 278</b>	<b>4 068</b>	<b>-</b>	<b>3 400</b>	<b>3 078</b>	<b>3 078</b>	<b>-</b>	<b>1 276</b>	<b>-</b>	<b>-</b>
Community and social services		3 278	4 068	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	3 400	3 078	3 078	-	1 276	-	-
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>10 579</b>	<b>19 205</b>	<b>19 205</b>	<b>-</b>	<b>4 612</b>	<b>14 644</b>	<b>15 242</b>
Planning and development		-	-	-	-	-	-	-	-	-	-
Road transport		-	-	-	10 579	19 205	19 205	-	4 612	14 644	15 242
Environmental protection		-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>3 000</b>	<b>9 196</b>	<b>9 196</b>	<b>-</b>	<b>24 964</b>	<b>3 000</b>	<b>1 000</b>
Electricity		-	-	-	1 000	1 000	1 000	-	6 000	3 000	1 000
Water		-	-	-	-	101	101	-	1 105	-	-
Waste water management		-	-	-	2 000	8 095	8 095	-	17 859	-	-
Waste management		-	-	-	-	-	-	-	-	-	-
<b>Other</b>		<b>18 181</b>	<b>17 044</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>60</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Standard</b>	<b>3</b>	<b>22 845</b>	<b>21 687</b>	<b>-</b>	<b>16 979</b>	<b>31 479</b>	<b>31 479</b>	<b>-</b>	<b>30 911</b>	<b>17 644</b>	<b>16 242</b>
<b>Funded by:</b>											
National Government		21 459	21 112	-	16 979	31 479	31 479	-	30 851	17 644	16 242
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>4</b>	<b>21 459</b>	<b>21 112</b>	<b>-</b>	<b>16 979</b>	<b>31 479</b>	<b>31 479</b>	<b>-</b>	<b>30 851</b>	<b>17 644</b>	<b>16 242</b>
<b>Public contributions &amp; donations</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Borrowing</b>	<b>6</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Internally generated funds</b>		<b>1 385</b>	<b>575</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>60</b>	<b>-</b>	<b>-</b>
<b>Total Capital Funding</b>	<b>7</b>	<b>22 845</b>	<b>21 687</b>	<b>-</b>	<b>16 979</b>	<b>31 479</b>	<b>31 479</b>	<b>-</b>	<b>30 911</b>	<b>17 644</b>	<b>16 242</b>

NC062 Nama Khoi - Table A6 Budgeted Financial Position

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand											
ASSETS											
Current assets											
Cash		17 561	12 091	19 224	12 050	12 050	12 050		28 913	30 619	32 334
Call investment deposits	1	–	–	–	–	38 135	38 135	–	–	–	–
Consumer debtors	1	4 556	18 085	14 628	62 201	75 705	75 705	–	73 686	78 034	82 404
Other debtors		5 110	24 666	12 055					12 055	12 766	13 481
Current portion of long-term receivables		–	–	–	–	–	–	–	–	–	–
Inv entory	2	1 405	1 095	1 215	1 095	–	1 095		1 215	1 286	1 358
Total current assets		28 631	55 937	47 121	75 345	125 890	126 985	–	115 869	122 705	129 576
Non current assets											
Long-term receivables		359	494	472					472	500	528
Inv estments		–	–	–					–	–	–
Inv estment property		276	265	254					254	269	284
Inv estment in Associate		–	–	–					–	–	–
Property, plant and equipment	3	379 774	385 931	607 860	391 351	391 351	391 351	–	607 860	643 724	679 772
Agricultural		–	–	–					–	–	–
Biological		–	–	–					–	–	–
Intangible		36	146	197					197	209	220
Other non-current assets		–	–	–					–	–	–
Total non current assets		380 444	386 836	608 783	391 351	391 351	391 351	–	608 783	644 702	680 805
TOTAL ASSETS		409 076	442 773	655 904	466 696	517 241	518 336	–	724 652	767 407	810 381
LIABILITIES											
Current liabilities											
Bank overdraft	1	–	–	–							
Borrowing	4	1 549	2 158	2 068	207	207	207	–	–	–	–
Consumer deposits		1 383	1 458	1 583					1 583	1 677	1 770
Trade and other pay ables	4	57 961	98 711	143 870	59 846	153 469	153 469	–	103 610	109 723	115 868
Provisions		5 486	6 857	10 333	2 285	–	2 285		10 374	10 986	11 601
Total current liabilities		66 379	109 185	157 855	62 338	153 676	155 961	–	115 567	122 386	129 239
Non current liabilities											
Borrowing		5 530	3 451	–	1 525	1 525	1 525	–	2 068	2 190	2 313
Provisions		28 574	30 185	36 967	2 285	2 285	2 285	–	36 967	39 148	41 341
Total non current liabilities		34 104	33 636	36 967	3 809	3 809	3 809	–	39 035	41 339	43 653
TOTAL LIABILITIES		100 483	142 821	194 822	66 147	157 485	159 770	–	154 603	163 724	172 893
NET ASSETS	5	308 593	299 952	461 082	400 549	359 755	358 565	–	570 049	603 682	637 489
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		308 594	299 952	461 082					570 049	603 682	637 489
Reserves	4	–	–	–	–	–	–	–	–	–	–
Minorities' interests		–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	5	308 594	299 952	461 082	–	–	–	–	570 049	603 682	637 489



**NC062 Nama Khoi - Table A7 Budgeted Cash Flows**

RC002 Nama RNOF - Table A1 Budgeted Cash Flows											
Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand											
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates, penalties & collection charges		103 188	21 143	29 708	158 916	151 101	151 101		34 151	36 030	37 939
Service charges		—	71 001	81 589					125 220	132 107	139 109
Other revenue		—	10 285	11 348					30 553	32 234	33 942
Government - operating	1	57 219	61 774	76 827	40 346	74 143	74 143		42 002	44 312	46 661
Government - capital	1	—			16 979	32 479	32 479		22 111	19 792	20 841
Interest		1 940	2 416	707	3 795	3 884	3 884		2 683	2 830	2 980
Dividends		—	—		—	—	—		—	—	—
<b>Payments</b>											
Suppliers and employees		(133 403)	(142 659)	(165 382)	(198 326)	(233 809)	(233 809)		(236 502)	(247 052)	(260 145)
Finance charges		(2 610)	(2 704)	(4 992)	(207)	(207)	(207)		(565)	(466)	(490)
Transfers and Grants	1	—	—		—	—	—		—	—	—
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>26 335</b>	<b>21 257</b>	<b>29 806</b>	<b>21 503</b>	<b>27 591</b>	<b>27 591</b>	<b>—</b>	<b>19 654</b>	<b>19 788</b>	<b>20 837</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE		—		205	5 719	6 000	6 000		—	—	—
Decrease (Increase) in non-current debtors		—							—	—	—
Decrease (increase) other non-current receivables		(222)							—	—	—
Decrease (increase) in non-current investments		—	—						—	—	—
<b>Payments</b>											
Capital assets		(22 888)	(21 808)	(21 096)	(16 979)	(29 172)	(29 172)		(22 111)	(19 792)	(20 841)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(23 110)</b>	<b>(21 808)</b>	<b>(20 892)</b>	<b>(11 260)</b>	<b>(23 172)</b>	<b>(23 172)</b>	<b>—</b>	<b>(22 111)</b>	<b>(19 792)</b>	<b>(20 841)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans		818	15						—	—	—
Borrowing long term/refinancing		—	—						—	—	—
Increase (decrease) in consumer deposits		—	—						—	—	—
<b>Payments</b>											
Repayment of borrowing		(6 565)	(4 933)	(1 781)	(1 525)	(1 525)	(1 525)		(1 590)	(1 677)	(1 766)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(5 748)</b>	<b>(4 918)</b>	<b>(1 781)</b>	<b>(1 525)</b>	<b>(1 525)</b>	<b>(1 525)</b>	<b>—</b>	<b>(1 590)</b>	<b>(1 677)</b>	<b>(1 766)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>											
		(2 523)	(5 470)	7 133	8 718	2 894	2 894	—	(4 047)	(1 681)	(1 770)
Cash/cash equivalents at the year begin:	2		17 561	12 091	3 331	4 948	4 948		4 954	907	(774)
Cash/cash equivalents at the year end:	2	(2 523)	12 091	19 224	12 050	7 842	7 842	—	907	(774)	(2 545)

NC062 Nama Khoi - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand											
<b>Cash and investments available</b>											
Cash/cash equivalents at the year end	1	(2 523)	12 091	19 224	12 050	7 842	7 842	-	907	(774)	(2 545)
Other current investments > 90 days		20 084	(0)	-	-	42 343	42 343	-	28 006	31 393	34 878
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>17 561</b>	<b>12 091</b>	<b>19 224</b>	<b>12 050</b>	<b>50 185</b>	<b>50 185</b>	<b>-</b>	<b>28 913</b>	<b>30 619</b>	<b>32 334</b>
<b>Application of cash and investments</b>											
Unspent conditional transfers		18 430	19 344	21 130	-	21 089	21 089	-	7 272	7 701	8 132
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2										
Other working capital requirements	3	28 253	43 729	98 911	685	61 714	61 714	-	15 174	16 394	17 569
Other provisions											
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5										
<b>Total Application of cash and investments:</b>		<b>46 683</b>	<b>63 073</b>	<b>120 041</b>	<b>685</b>	<b>82 803</b>	<b>82 803</b>	<b>-</b>	<b>22 445</b>	<b>24 094</b>	<b>25 701</b>
<b>Surplus(shortfall)</b>		<b>(29 122)</b>	<b>(50 983)</b>	<b>(100 817)</b>	<b>11 364</b>	<b>(32 618)</b>	<b>(32 618)</b>	<b>-</b>	<b>6 468</b>	<b>6 525</b>	<b>6 633</b>

NC062 Nama Khoi - Table A9 Asset Management

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										
CAPITAL EXPENDITURE										
<u>Total New Assets</u>	1	22 899	67 310	–	16 979	14 500	31 479	30 911	17 644	16 242
Infrastructure - Road transport		1 080	8 300	–	10 579	8 626	19 205	4 612	14 644	15 242
Infrastructure - Electricity		11 150	29 190	–	1 000	–	1 000	6 000	3 000	1 000
Infrastructure - Water		119	–	–	–	101	101	1 105	–	–
Infrastructure - Sanitation		4 678	6 300	–	2 000	6 095	8 095	17 859	–	–
Infrastructure - Other		–	2 300	–	–	–	–	60	–	–
Infrastructure		17 027	46 090	–	13 579	14 822	28 401	29 635	17 644	16 242
Community		5 123	7 200	–	3 400	(322)	3 078	1 276	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	5 670	–	–	–	–	–	–	–
Other assets	6	749	7 930	–	–	–	–	–	–	–
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		–	420	–	–	–	–	–	–	–
<u>Total Renewal of Existing Assets</u>	2	–	–	–	–	–	–	–	–	–
Infrastructure - Road transport		–	–	–	–	–	–	–	–	–
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–
Infrastructure - Water		–	–	–	–	–	–	–	–	–
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–
Infrastructure - Other		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Community		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets	6	–	–	–	–	–	–	–	–	–
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		–	–	–	–	–	–	–	–	–
<u>Total Capital Expenditure</u>	4	–	–	–	–	–	–	–	–	–
Infrastructure - Road transport		1 080	8 300	–	10 579	8 626	19 205	4 612	14 644	15 242
Infrastructure - Electricity		11 150	29 190	–	1 000	–	1 000	6 000	3 000	1 000
Infrastructure - Water		119	–	–	–	101	101	1 105	–	–
Infrastructure - Sanitation		4 678	6 300	–	2 000	6 095	8 095	17 859	–	–
Infrastructure - Other		–	2 300	–	–	–	–	60	–	–
Infrastructure		17 027	46 090	–	13 579	14 822	28 401	29 635	17 644	16 242
Community		5 123	7 200	–	3 400	(322)	3 078	1 276	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	5 670	–	–	–	–	–	–	–
Other assets		749	7 930	–	–	–	–	–	–	–
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		–	420	–	–	–	–	–	–	–
TOTAL CAPITAL EXPENDITURE - Asset class	2	22 899	67 310	–	16 979	14 500	31 479	30 911	17 644	16 242

## **EXPLANATORY NOTES TO TABLES A2 TO A9**

### **1. Table A2-Budgeted Financial Performance (revenue and expenditure by standard classification)**

Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas which enables the National Treasury to compile 'whole of government' reports.

### **2. Table A3- Budgeted Financial Performance (revenue and expenditure by municipal vote)**

Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organizational structure of the municipality. This means it is possible to present the operating surplus or deficit of a vote.

### **3. Table A4- Budgeted Financial Performance (revenue and expenditure)**

Table A4 is a view of the budgeted financial performance in relation to the revenue by source and expenditure by type. This table facilitates the view of the budgeted operating performance in relation to indicates the sources of funding and on what activities the scarce resources are to be spent on.

### **4. Table A5- Budgeted Capital Expenditure by vote, standard classification and funding source**

Table A5 is a breakdown of the capital program in relation to capital expenditure by municipal vote (multi-year and single-year appropriations) capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.

### **5. Table A6- Budgeted Financial Position**

Table A6 is consistent with international standards of good financial management practice and improves understanding of the councilors and management of the impact of the budget on the statement of financial position (balance sheet). This format of presenting the statement of financial position is aligned to GRAP 1 which is generally aligned to the international version which presents Assets less Liabilities as 'accounting' Community Wealth. The order of items which each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.

### **6. Table A7 -Budgeted Cash Flow Statement**

The budgeted cash flow statement is the first measurement in determining if the budget is funded. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.

### **7. Table A8-Cash Backed Reserves/Accumulated Surplus Reconciliation**

The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42-Funding a Municipal Budget. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at the year end and secondly reconciling the available funding to the liabilities/commitments that exist. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be 'funded'.

## **8. Tables A9-Asset Management**

Table A9 provides an overview of municipal allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.

## **PART 2 – SUPPORTING DOCUMENTATION**

### **2.1. OVERVIEW OF ANNUAL BUDGET PROCESS**

The MFMA requires the mayor of a municipality to provide general political guidance over the budget process and the priorities that must guide the preparation of a budget. The new National Treasury Budget Regulations gives further effect to this by prescribing that the mayor of a municipality must establish a Budget Steering Committee to assist in discharging the mayor's responsibility set out in section 53 of the Municipal Financial Management Act. Compilation of the Municipality's annual budget commenced with the presentation of the budget parameters to the Budget Committee composed of executive political representatives. The Committee's terms of reference include the following:

- **To provide guidance on budget principals;**
- **To consider final budget operational and capital parameters;**
- **To review directorates' budget inputs via budget hearings after tabling of the final budget; and**
- **To review and advice on the outcome of MTREF**

### **PUBLIC PARTICIPATION**

The municipality had the schedule below for the public participation process

WYK	DATUM	PLEK	Tyd	Amptenare
Wyk 1	14-04-2015	Concordia Gemeenskapsaal	18h00	Burgermeester, Wyksraadslid, Senior Bestuur en Admin Beamptes
Wyk 2 en 3	20-04-2015	Bulletrap Steinkopf Gemeenskapsaal	14h00 18h00	Speaker, Wyksraadslede, Senior Bestuur en Admin Beamptes
Wyk 4	14-04-2015	Carolusberg Rec Club	18h00	Speaker, Wyksraadslede, Senior Bestuur en Admin Beamptes
Wyk 4	15-04-2015	Springbok Skousaal	18h00	Burgermeester, Wyksraadslid, Senior Bestuur en Admin Beamptes
Wyk 5	13-04-2015	Libra Saal	18h00	Speaker , Wyksraadslid, Senior Bestuur en Admin Beamptes
Wyk 6	16-04-2015	Okiep Rec Club	18h00	Burgermeester, Wyksraadslid, Senior Bestuur en Admin Beamptes
Wyk 7	16-04-2015	Vaalwater Gemeenskapsaal	18h00	Speaker, Wyksraadslid, Senior Bestuur en Admin Beamptes
Wyk 7	21-04-2015	Matjieskloof Parogiesaal	18h00	Speaker, Wyksraadslid, Senior Bestuur en Admin Beamptes
Wyk 8	20-04-2015	Komaggas Dienspunt  Buffelsrivier Gemeenskapsaal	18h00  14h00	Burgermeester, Wyksraadslid, Senior Bestuur en Admin Beamptes
Wyk 9	15-04-2015	Nababeep Senior Klub Saal(Biblioteek)	18h00	Speaker, Wyksraadslid, Senior Bestuur en Admin Beamptes

All Councillors must be available for these meetings and no apologies will be accepted the groups will be divided in two with Senior Management expected to do the deployment of managers in both of these groups. The groups will be as follow:

Group 1	Group 2
<p>Mayor  Councillor Hendrik Appolis  Councillor Kobus Goedeman  Councillor George Cloete  Councillor Fanie van Wyk  Councillor Simon Kleinbooi  Councillor Magareth Diedericks  Councillor Rodney Kritzinger  Councillor Schalk Lubbe</p> <p><u>Senior Management:</u>  Me B Williams  Me A Beukes  Mr M Arendse  Mr D Magerman</p> <p><u>Scribes</u>  Me Michelle Magerman  Me Alethea Magerman</p>	<p>Speaker  Councillor Fanie Cupido  Councillor Edlin Maritz  Councillor Gillian Pieters  Councillor Wouter Jordaan  Councillor Katy Ventura  Councillor Gerrie Coetzee  Councillor Delia Hoskin</p> <p><u>Senior Management:</u>  Mr Jacques Cloete  Mr R Hartley  Mr W Bowers</p> <p><u>Scribes</u>  Me Lanie Adonis  Mr Derek Cloete</p>



## **Community Inputs :**

### **Bulletrap**

Behuising en begrafplaas groot kommer, begrafnis amper vol.

Gemeenskap wil he uitstaande projekte moet voltooi word: Sportsgrond, brug kombuis in gemeenskap saal.

Die gemeenskap wil weet wat gee aanleiding tot die drastiese verhoging van die **vullis tarief**?

Die gemeenskap versoek ook dat daar gekyk moet word na die skatting van waterlesings en hulle wil weet hoe werk dit om ooreenkoms met die munisipaliteit te maak, hulle voel dat die munisipaliteit nie moet water afsny en daar moet gekyk word om rekeninge in die dorp uit te eel.

Gemeenskap wil weet wat die probleem met erwe is.

### **Goodhouse**

Gemeenskap deelmeë geen dienste met betrekking tot vullis verweidering asook geen paaie wat geskrap word en geen selfoon opvangs.

Gemeenskap vra oor behuising te Goodhouse

Versoek dat sportgeriewe opgerig word, soos sokker- en netbalbane.

Gemeenskap deelmeë dat begrafplaas byna vol is en die gemeenskap het sosiale geriewe dringend nodig

Rekeninge word nie aan gemeenskap gegee en munisipaliteit besoek nie dorp.

Gemeenskap vra dat plaaslike werkers geken sal word in werksgeleenthede.

### **Rooiwal**

Gemeenskap voel dat Rooiwal 3jaar agterblywend is en niks van gedink word nie, aangesien die pad in 'n slegte toestand is.

Gemeenskap wil graag versoek dat alle projekte moet afhandel word and dat omknappingswerk gedoen moet word op verskeie plakke in die dorp.

Gemeenskap moet geken word by werksgeleenthede.

Die gemeenskap kla oor die afwesigheid van die munisipaliteit in die dorp.

Daar word genoem dat die mense wat onwettig aan die anderkant bly letterlik water steel, want hul betaal geen dienste en kry geen rekenings nie. Hul rig egter 'n pleidooi aan die Munisipaliteit om rekenings aan die Namibianers voorsien en dan die gemeenskap van Rooiwal se rekeninge afskryf, sodat beide partye op 'n skoon bladsy kan begin.

Die waterlorrie voorsien eerste water aan die onwettige inwoners van Rooiwal en dan moet die gemeenskap wag.

Gemeenskap klaar oor die dienslewering teen opsigte van toilet geriewe en suigtenke die gemeenskap lig ook uit dat hulle nie rekeninge kry nie.

### **Violsdrift**

Die lede van die gemeenskap dien klagte in omdat hulle kwalifiseer vir subsidie krag, maar dit nie kry nie, waar is die krag? Met die oog hierop versoek die gemeenskap dat subsidie krag by dienspunt moet uitkom en die probleem aangespreek moet word.

Probleem met watertoevoer en toilet geriewe asook die vol begrafplaas

Die bekommernis is egter dat die enigste winkel wat daar is binnekort sal toemaak en waar kan die gemeenskap dan krag koop? Die byvoeging van ten minste 2 spreiligte word ook versoek deur die gemeenskap.

Gemeenskap voel dat hulle nie alle dienste ontvang onderskeidelik water en krag (Free basic)

Hulle vra vir die afskryf van agterstallige dienste.

### **Bergsig**

Kla oor die sloering van projekte , vra vir meer vullis drome en meer inligting oor afgehandelde projekte (Spar en OK parkeering)

Tekort aan erwe en gemeenskap wil weet hoekom hulle nie grond in springbok kan kry nie.

Gemeenskap will weet hoe ver die ekonomiese en hulpbewoende van mekaar is, waste prosesse gevolg moet word om n hulpbehoewende te word en hoe agterstallige geld ingevorder word.

Wats die moontlikheid en vereistes van nuwe vullistrok, hoe pas sport in die begroting en hou myne by hulle diensrekeninge

## **Carolusberg**

Word nie ingesluit by herstel werk en ander projekte (ligte, vullishope, paving, behuising, hostel het nie geriewe, skoonmaak projekte , sosiale projekte )

Diens vaan munisipaliteit stadig en rekeninge kom nie by gemeenskap uit nie.

Wats die plan van die om paaie te herstel wat onrybaar is wanneer dit baie reen, wat gaan gedoen word by die hostel.

## **Kommogas**

Gemeenskap wil weet hoe projekte werk hoe toekenning werk, hoekom projekte nie voltooi word , hoekom kommogas so min projekte kry.

Vullisverwydering, tarief baie hoog

Salarisse van werkers baie hoog

Instandhouding van voertuie –groot probleemVullisverwydering, tarief baie hoog

Behuising en erwe n probleem

Hoe subsidie werk en wie vir dit kwalifiseer

Wil tariewe in rand en sent verduidelik wees en nie in persentasie

Vra vir 2% verhoging

## **Buffelsrivier**

Hoe werk projekte toekenning en hoekom gemeenskap nie projekte kry nie

Geen EPWP geleenthede in dorp

Begraafplaas en ander plekke in die dorp val uiteen

Droogte hulp dringend nodig

Agterstallige skulde te hoog vir die gemeenskap

Gemeenskap projekte moet aan gemeenskap gegee word.

Gebruik van saal, kan dit gratis verskaf word i.g.v. gemeenskaps vergaderings wat deur gemeenskap self aangevra word.

Die gemeenskap moet betaal vir saal maar hulle kry geen diens , opknapping van die saal.

Tariewe moet weer na gekyk word asook die hulpbehoewende beleid.

## **Concordia**

Probleem met die uitvoering van projekte

Back to Basics: groot armoede en werkloosheidssyfer. Tariewe moet nagekyk word vir sulke gemeenskappe. Vra ook dat daar 'n 2de rondte gedoen word om gemeenskap in te lig hoe die begroting lyk.

Skole moet ook onder hulpbehoewendes geplaas word ( tariewe moet ook die minste wees)

Water rekeninge abnormal hoog

Wat is die persentasie wat aan salarisse gewy word. Is dit buitensporige salarisse ?

Senior bestuur se kwalifikasies, is dit geskik en in lyn met hul salarisse asook die gradering van die Munisipaliteit.

Word maandverslae ingedien oor die verwydering van rondlopende diere en vullis?

Elektrisiteitverhoging – is dit volgens NERSA se aanbeveling en agterna is dit erger verhoog (2 vlakke)

Hoe doeltreffend is skuldinvordering en hoe word dit toegepas

Water en krag problem in die dorp moet aangespreek word.

## **Springbok**

Hoe word projekte goedgekeer en hoekom die stadige voltooi van projekte

Die IDP plan is 'n “silent plan” Die subsidie verbruiker kry te veel

Afriforum – Geen insette is verkry vanaf die gemeenskap nie. Hoekom was die GOP Plan nie voorgehou aan die gemeenskap nie, daar was geen vergaderings nie.

GOP projekte: nie een van die projekte het eiendomsbelasting nodig nie. Straatbeligting, strate, stromwater, wat die raad eintlik wil se belastinggeld is nie nodig nie

Groot gedeelte van inkomste kom uit Springbok. Geld word min in Springbok spandeer. Geen terugvoering van Munisipaliteit aan die Gemeenskap nie. Matjieskloof is 'n toegangsroete na Springbok en dit is 'n hele gemors. Waarheen is die Raad besig om vir Springbok te dryf? As Bergsig sportgronde opgegradeer word moet dit ten minste beter as Springbok sportgronde gedoen word.

Vullisverweidering n probleem

Hoeveel van die inkomste wat gegenereer word, word vir salarisse/motortoelaes betaal

Begroting onwettig was nie op website op die voorgestelde datum

Dienste word nie gereeld gedoen vullis verweidering

Swak paaie en geen diens by spoedwippe

Springbok kry die minste dienste

Hoe word die kredierbeheer toegepas

Erwe beskikbaarheid

Persoonlike rekeninge kan tot R4000 per maand beloop

Begroting onwettig alle vereistes van die wet nie toegepas.

## **Okiep**

Concordia Sportgronde word weer opgegradeer. Spreek sy ongelukkigheid tenor Okiep Sportgronde, net stormwater wat gekeer word. Sanitasie – die emmerstelsel moet uitvasseer word. Suigtenke wat oor die naweke getrek word, suigtenke moet ook uitvasseer word en aansluit by Rioolstelsel. Waterrekenings wat baie hoog is en daar was geen waterlesing in Okiep. Wat is die rede dat die begrafplaas in so 'n haglike toestand is. Wat het van die befondsing vir die daarstelling van 'n swembad in Okiep geraak?

Uitvoering van projekte op IDP n probleem

Begraafplaas n probleem

Betaal NFM huur en hul dienste? Aflegging van 54 mense, daar moet nog meer afgeleggings gedoen word, as mens by kantore kom doen amptenare nie hkul werk nie. Het die bestuur al 'n verslag van Okiep ingedien? Betaal om 'n gat te kry by die Begraafplase.

Besigheidsplekke wat die Munisipaliteit miljoene skuld, hoe werk die invorderingsbeleid?

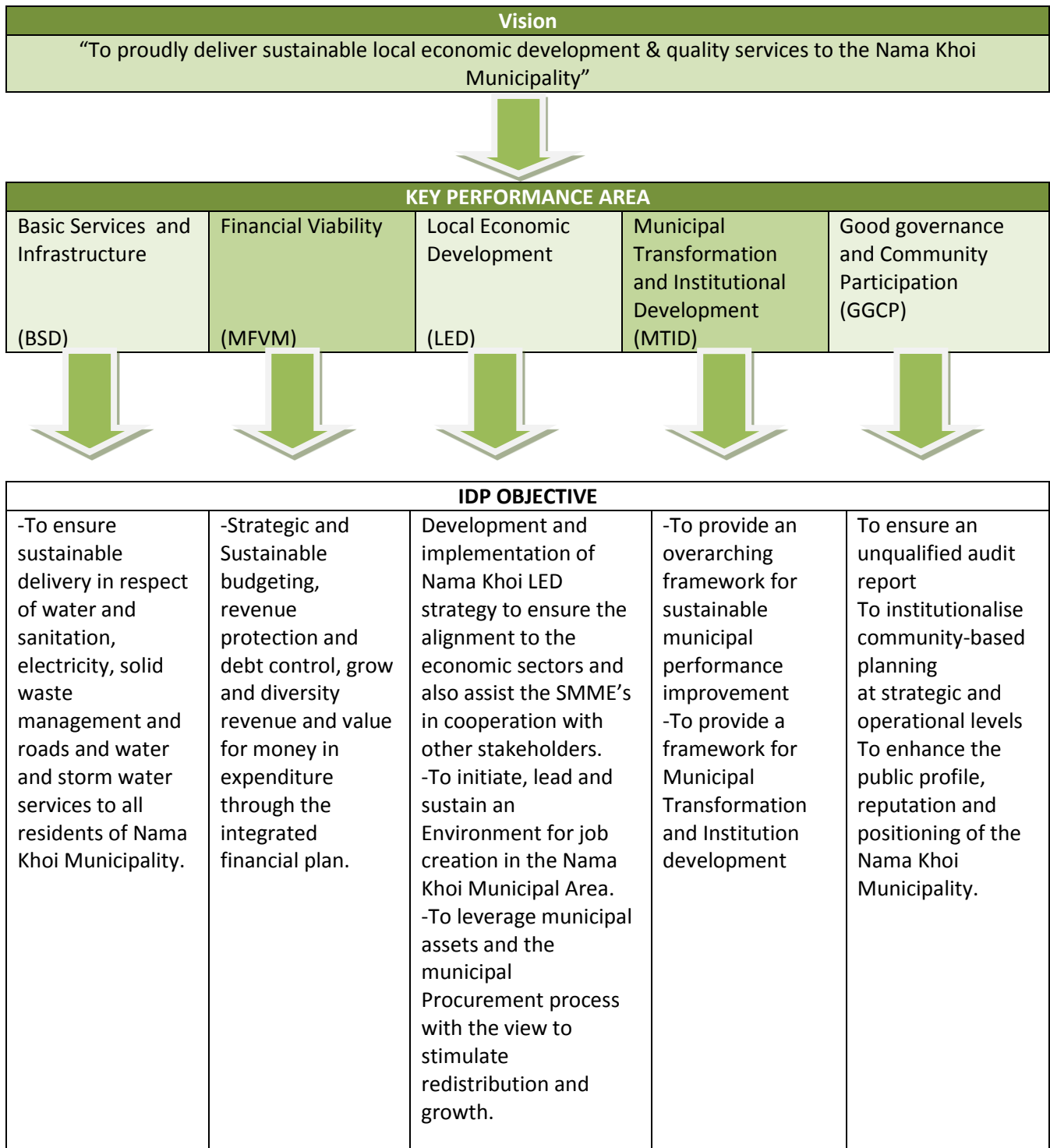
Tariewe te hoog elektrisiteit en vullisverweidering

Ander basiese dienste geskiet nie (paaie word nie geskrap

## 2.2 Overview of alignment of annual budget with IDP

### VISION, MISSION AND KEY PERFORMANCE AREAS

VISION & KEY PERFORMANCE AREAS OF THE NAMA KHOI LOCAL MUNICIPALITY



**NC062 Nama Khoi - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)**

R0002 Nama Khoi - Supporting Table 04A Recommendation of IDP Strategic Objectives and Budget (Revenue)													
Strategic Objective	Goal	Goal Code	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	
R thousand													
Local economic development	Development and implementation of Nama Khoi LED strategy to ensure the alignment to the economic sectors and also assist the SMME's in cooperation with other stakeholders.												
Basic Services and Infrastructure	To ensure sustainable delivery in respect of water and sanitation,electricity , waste management, roads and storm water services to all residents of Nama Khoi Municipality			105 112	100 847	129 652	155 152	166 504	166 504	166 057	175 854	185 702	
Safe, Healthy and Secure Environment	Promoting the safety of citizens			2 168	2 604	2 409	2 712	2 289	2 289	2 581	2 733	2 886	
Municipal Transformation and institutional development	To provide an overarching framework for sustainable municipal performance improvement		9	-									
Embracing our Cultural Diversity	Promote sport and recreation within the town			1 951	203	1 517	76	88	88	119	126	133	
Good Governance	Ensure accessibility and promote governance.			1 408	217	3 707	5 319	39 117	39 117	1 734	1 836	1 939	
	Create an efficient, effective and accountable administration			1 180	1 390	4 231	7 257	5 407	5 407	9 667	10 237	10 810	
Financial Viability and Sustainability	Strategic and Sustainable budgeting, revenue protection and debt control, grow and diversity revenue and value for money in expenditure through the integrated financial plan			50 320	92 924	68 997	60 015	62 360	62 360	95 112	100 724	106 365	
Allocations to other priorities				2									
Total Revenue (excluding capital transfers and contributions)				1	162 147	198 184	210 514	230 531	275 764	275 764	275 270	291 511	307 835

**NC062 Nama Khoi - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)**

20002 Nama Khoi - Supporting Table 03A Reconciliation of LED Strategic Objectives and Budget (operating expenditure)													
Strategic Objective	Goal	Goal Code	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	
R thousand													
Local economic development	Development and implementation of Nama Khoi LED strategy to ensure the												
Basic Services and Infrastructure	To ensure sustainable delivery in respect of water and sanitation,electricity ,			100 979	117 253	176 822	135 930	143 013	143 013	178 720	189 265	199 863	
Safe, Healthy and Secure Environment	Promoting the safety of citizens			4 606	5 330	7 922	6 492	6 414	6 414	5 794	6 136	6 479	
Municipal Transformation and institutional development	To provide an overarching framework for sustainable municipal performance												
	Promoting the health of citizens			132	-								
Embracing our Cultural Diversity	Promote sport and recreation within the town			1 873	1 178	6 727	2 841	2 120	2 120	1 749	1 852	1 956	
Good Governance	To enhance the public profile, reputation and positioning of the Nama Khoi Municipality			29 929	15 504	48 464	21 846	47 844	47 844	16 396	17 364	18 336	
	Create an efficient, effective and accountable administration			11 083	10 338	23 419	13 389	14 343	14 343	17 666	18 708	19 756	
Financial Viability and Sustainability	Strategic and Sustainable budgeting, revenue protection and debt control, grow and Create an efficient, effective and accountable administration			12 782	29 746	27 421	29 298	29 426	29 426	67 725	71 721	75 738	
Allocations to other priorities													
Total Expenditure				1	161 384	179 348	290 774	209 795	243 160	243 160	288 050	305 045	322 128



**NC062 Nama Khoi - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)**

Strategic Objective	Goal	Goal Code	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand												
Local economic development	Development and implementation of Nama Khoi LED strategy to ensure the "economic growth, employment and income for all"	A										
		B										
		C										
Basic Services and Infrastructure	To ensure sustainable delivery in respect of water and sanitation,electricity ,	D		20 027	17 044		13 579	28 401	28 401	29 635	17 644	16 242
Safe, Healthy and Secure Environment	Promoting the safety of citizens	E										
Municipal Transformation and institutional development	To provide an overarching framework for sustainable municipal performance	F										
	Promoting the health of citizens	G										
Embracing our Cultural Diversity	Promote sport and recreation within the town	H		2 123	4 068		3 400	3 078	3 078	1 276		
		I										
Good Governance	To enhance the public profile, reputation and positioning of the Nama Khoi Municipality	J		734								
		K										
	Create an efficient, effective and accountable administration	L	1									
		M										
Financial Viability and Sustainability	Strategic and Sustainable budgeting, revenue protection and debt control, grow and	N	13	575								
	Create an efficient, effective and accountable administration	O										
		P										
Allocations to other priorities			3									
Total Capital Expenditure			1	22 899	21 687	–	16 979	31 479	31 479	30 911	17 644	16 242

## 2.3 MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS

### Measurable performance objectives and indicators

Performance Management is a system intended to manage and monitor service delivery progress against the identified strategic objectives and priorities. In accordance with legislative requirements and good business practices as informed by the National Framework for Managing Programme Performance Information, Nama Khoi municipality did not have a performance management system, however the municipality has developed and will implement a performance management system in the current financial year,

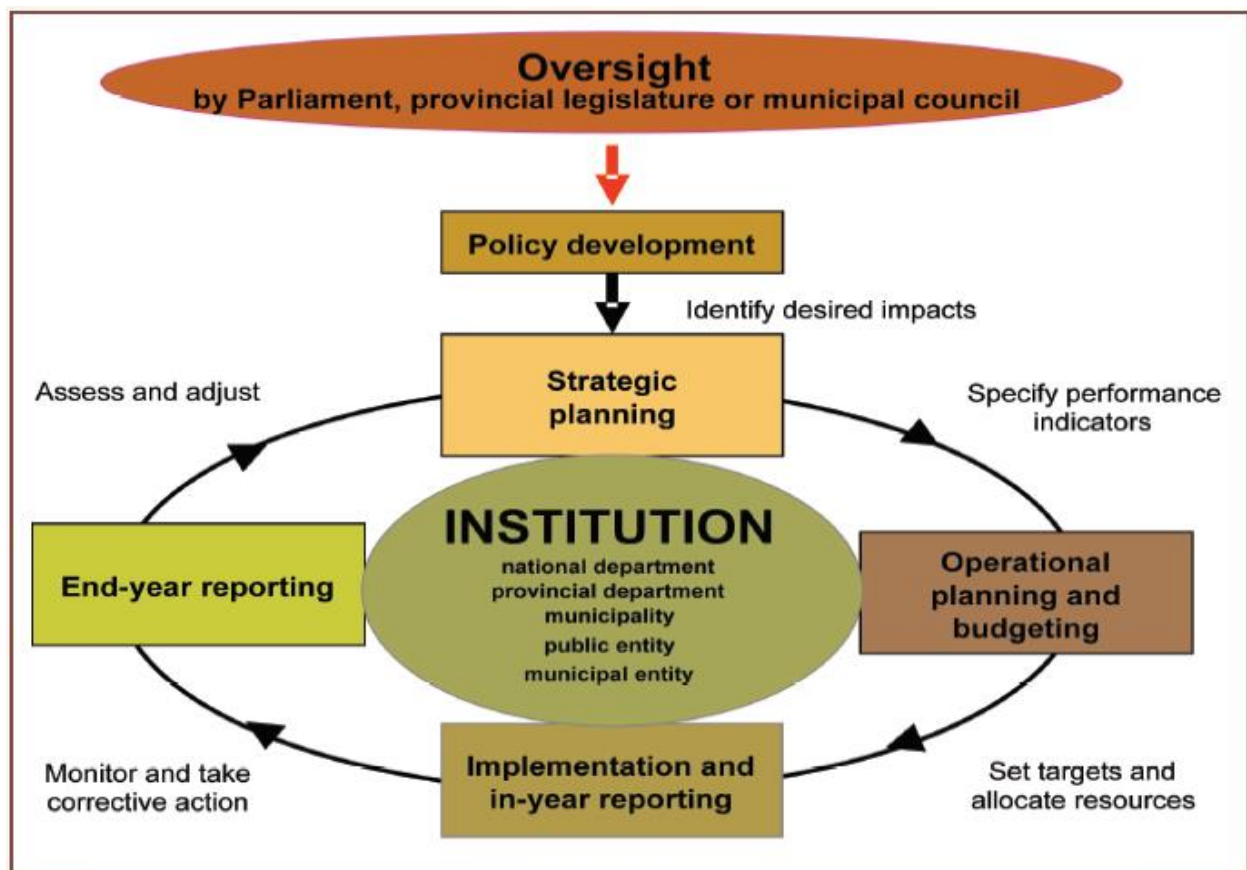


Figure 1 Planning, budgeting and reporting cycle

**NC062 Nama Khoi - Supporting Table SA8 Performance indicators and benchmarks**

Nkomo Nana Rhoti - Supporting Table 3A Performance indicators and benchmarks											
Description of financial indicator	Basis of calculation	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b><u>Borrowing Management</u></b>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	5.3%	3.9%	2.3%	1.6%	0.7%	0.7%	0.0%	1.3%	1.3%	1.3%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	9.2%	6.0%	4.7%	1.9%	1.0%	1.0%	0.0%	1.9%	1.8%	1.8%
Borrowed funding of 'own n' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	58.3%	2.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Safety of Capital</u></b>											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Liquidity</u></b>											
Current Ratio	Current assets/current liabilities	0.4	0.5	0.3	1.2	0.8	0.8	–	1.0	1.0	1.0
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.4	0.5	0.3	1.2	0.8	0.8	–	1.0	1.0	1.0
Liquidity Ratio	Monetary Assets/Current Liabilities	0.3	0.1	0.1	0.2	0.3	0.3	–	0.3	0.3	0.3
<b><u>Revenue Management</u></b>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		112.1%	79.7%	84.8%	104.3%	98.0%	98.0%	0.0%	95.0%	94.6%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		112.3%	79.7%	84.8%	104.3%	98.0%	98.0%	0.0%	95.0%	94.6%	94.4%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	6.9%	25.9%	12.9%	29.1%	31.1%	31.1%	0.0%	35.3%	35.3%	35.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
<b><u>Creditors Management</u></b>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))										
Creditors to Cash and Investments		-1536.0%	656.4%	638.5%	496.7%	1688.1%	1688.1%	0.0%	10618.4%	-13180.0%	-4234.0%
<b><u>Other Indicators</u></b>											
Electricity Distribution Losses (2)	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Distribution Losses (2)	Total Volume Losses (kℓ)										
	Total Cost of Losses (Rand '000)	0.379338999									
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	37.9%	38.0%	33.8%	30.7%	26.5%	26.5%	0.0%	26.4%	26.4%	26.4%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	32.9%	36.2%	0.0%	33.0%	-0.7%	28.3%		0.0%	0.0%	0.0%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	6.3%	6.8%	0.0%	4.2%	0.2%	3.8%		8.3%	8.3%	8.3%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	11.1%	11.0%	20.6%	3.3%	2.3%	2.3%	0.0%	16.6%	16.6%	16.6%
<b><u>IDP regulation financial viability indicators</u></b>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	13.6	51.6	27.1	32.0	32.0	32.0	–	44.9	45.2	47.7
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	10.4%	36.3%	20.2%	40.3%	48.9%	48.9%	0.0%	50.8%	50.8%	50.8%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	(0.2)	0.9	1.1	0.8	0.5	0.5	–	0.0	(0.0)	(0.1)

**The Blue Drop status 2012/13:**

New Status was to be announced during the first week round about the 8th July 2013 at the Conference, but did not realize.

**The Blue Drop status 2013/14:**

The status was not announced as was mentioned. The Department of Water Affairs assisted the Nama Khoi Municipality to improve the Blue Drop scores. Royal Haskoning DHV, Engineering Consultants, were appointed. Operation and Maintenance Manuals and Water Safety Plans were compiled and uploaded onto the Blue Drop System. Recommendations regarding improvement have been implemented as indicated by the process audits conducted.

Attached please find the Blue Drop status as at the end of October 2013. The Blue Drop Water Services Audits were conducted on 24 and 25 March 2014. The confirmation sessions will be held in June 2014. Results will be announced afterwards.

---

**The Green Drop status 2012/13:**

New Status was to be announced during the first week round about the 8th July 2013 at the Conference, but did not realize.

**The Green Drop status 2013/14:**

We received the information pack for the GD PAT. We are now required to complete the pre-populated progress assessment tool (PAT) and submit it to the Department of Water Affairs. We will be required to attend the confirmation sessions whose dates will be announced to verify the information provided. The Green Drop Assessment will take place during the period September – December 2014.

## **2.4 OVERVIEW OF BUDGET-RELATED POLICIES**

### **Overview of budget related-policies**

**The Municipality's budgeting process is guided and governed by relevant legislation, frameworks, strategies and related policies.**

### **Budget Policies**

The following are policies that govern the municipality's budget, compilation and/or implementation thereof:

#### **21.Hulpbehoewende beleid**

- 7.3 – haal die jaargetal uit

For the 2013/2014 financial year the Municipality will use household income as the targeting approach for the registration of indigent customers.

- 9.6 – geen komitee  
Indigent Assistance Committee (haal uit)
- 11.6.1 – huishouding moet uitgehaal word, sit in man en vrou  
In the event of the death of a member of a registered indigent household, man and wife, the Municipality will exempt the household from the cost of a grave.

#### **22.Credit Control Policy**

- 7.3 (d) – haal hele paragraaf uit

Approved Indigent Customers for the purposes of registering and allocating the applicable subsidy to qualified indigent customers whom will be allowed to open an account in the name of the lessee of the property.

- 8.9 – haal uit annually en sit in elke 3 jaar

If the Chief Financial Officer intends increasing the minimum deposit payable by the owner, then he or she shall, in the aforesaid notice, state full reasons for the increase, and allow the owner an opportunity to make written representations in this regard. The council reserves the rights to increase the deposits for water and electricity annually every three years.

- 13.3 – voeg in vullis

Availability charges for sewer/ refuse, where applicable, are levied monthly for a specific financial year.

- 16.2 – voeg in conventional

Electricity and water consumption is measured with credit conventional and prepayment electricity and water meters.

- 16.5 – haal die woord “credit” uit

The following applies to the reading of credit meters:

If for any reason the credit electricity and water meters cannot be read, the Municipality will render an account based on estimated consumption. The estimate will be based on the average of the previous 6 months consumption.

- 16.5 (g) en (h) – voeg in

(g) When a consumer wants a special meter reading to be taken by the municipality, then such special meter reading will be taken by the municipality's meter readers at an amount payable as contained in the tariff list approved by Council.

(h) When a consumer's water or electricity meter is installed and the information hasn't been communicated with the debtors division and the consumer hasn't been billed because thereof; the consumer will then be billed at once. The consumption will be divided by six months and be billed at the approved tariff and the difference will be credited against the consumer's account.

- 17.10 & 17.11 – voeg in.

(10) When a consumer cannot pay his/her account in full, prepaid electricity will only be given for 10% of the amount, depending on the amount the consumer is able to pay.

(11) When a consumer cannot pay 50% of his/her account immediately, then it can be reduced to 20%.

- 20.9 – voeg in 3 reëlings per jaar

Any defaulter who enters into a bona fide arrangement with the Municipality for the settlement of arrears, and who fails to honour the terms of such arrangement,

shall not be allowed to make more than 3 arrangements in a twelfth month period.

- 22. (4) (e) (v) – will be issued when services are fully paid in advance for up to three months
- 22. (4) (e) (vi) – will be issued when an attorney has undertaken to pay all outstanding amounts with registration
- 22. (4) (e) (vii) – will be issued in cases of estates where one spouse dies and the other spouse should get the property then the remaining spouse are exempted from paying the remainder of the property rates and three months’ services in advance. Aforementioned is not applicable between late parents and children.

## **23. Property rates**

3.3. Toevoeging: “and any portion thereof that is used commercially for the hospitality of guests.”

4.5. Toevoeging: “Properties with a value less than an amount as determined by Council shall be billed a fixed amount for property rates and not a Cent in the Rend tariff as the other categories.”

4.6. Toevoeging: “All rateable properties in the municipality must be valued during a general valuation, including those properties partially or full excluded from rates.”

7.1.11. Toevoeging: “Mining properties”

9.1. Wysiging: “A rate levied on a property assigned in terms of subsection (1)(c) to a category of properties used for multiple purposes must be determined by:

- (a) apportioning the market value of the property in a manner as may be prescribed, to the different purposes for which the property is used; and
- (b) applying the rates applicable to the categories determined by the municipality for properties used for those purposes to the different market value apportionments.

(c) R15 000 rebate will still be applicable to the residential portion.

11.1. (a) Haal uit: However, where municipal properties are leased, the lessee will be responsible for the payment of determined assessment rates.

11.5. Wysiging: 31 August na “31 May”

12.2.3. Wysiging: “2013/14” na “2015/16”

Wysiging: “maximum reduction is determined as 80%” moet verander na “maximum reduction will be determined by Council.”

12.2.5. Toevoeging: “In the instance where a property has been damaged by any form of disaster as contained in the Disaster Management Act, the property’s new market value shall be valued by means of a supplementary valuation roll.

13.2. Wysiging: “ Indigent owners and child headed families will receive a 100% rebate from rates”

100% Moet verander na “as per Council Resolution”

13.1. Wysiging: 31 August na “31 May”

13.2. b. Child headed families

- i. Families headed by children will receive a 100% rebate for paying rates, according to monthly household income.

100% Moet verander na “as per Council Resolution”

- d. be in receipt of a total monthly income from all sources not exceeding an amount to be determined annually by the Municipality. For the 2013/2014 financial year this amount is determined as R3 000 per month.

2013/14 moet verander na “2015/16”

R3000 per month moet verander na “as per Council Resolution”

15.1. Wysiging: “ four (4) years” moet verander na “five (5) years”

15.2. Wysiging: “five (5) years” moet verander na “seven (7) years”

## 20 ENFORCEMENT / IMPLEMENTATION

20.1 This policy has been approved by the Municipality in terms of resolution ..... dated ..... and comes into effect from 1 July 2014.

1 July 2014 moet verander na “ 1 July 2015.”

## 24.Elektriese Beleid

- Geen veranderinge



## **25.Property Disposal Policy**

- Geen veranderinge

## **26.Werwingsbeleid**

- Nuwe Beleid
- Verwyder onder 2.2.
- “die Burger word nie as ‘n Nasionale Koerant beskou nie”
- Verander
- Goedgekeurde vakbonde na Erkende vakbonde op bladsy 7
- Voeg in beleid onder 2.4.3
- ‘n Volledige verifikasie van verwysings en kwalifikasies (vetting) van gekortlysde kandidate moet geskied voor onderhoudvoering. Die uitkomst van die verifikasieproses sal aan die panel voorgelê word voor onderhoude geskied.
- Voeg in beleid onder 2.4.4
- Voor moontlike aanstelling van die geskikte kandidaat moet die kandidaat eers ‘n volledige mediese ondersoek ondergaan alvorens ‘n aanstelling gemaak kan word.
- Voeg in beleid 2.4.6; 2.4.7; 2.8 en 2.9
- **2.4.6 Besware**
- Enige party tot die selektering- en aanstellingsproses mag ‘n beswaar aanteken teen enige van die prosesse wat ‘n finale aanstelling voorafgaan. Enige beswaar sal aan die Munisipale Bestuurder gerig word vir oorweging en beslissing.
- **2.4.7 Duur van selektering- en werwingsproses**
- Die selektering- en werwingsproses moet binne 21 dae afgehandel word, behalwe in gevalle waar besware ingedien was of operasionele redes nie toelaat dat die proses binne die voorgeskrewe tydperk afgehandel kan word nie.
- **2.8 Tydelike werkers**
- ‘n Formele versoek op die voorgeskrewe aansoekvorm moet na die Munisipale Bestuurder gerig word vir goedkeuring.

- Indien die versoek goedgekeur word moet die aansoekvorm die Menslike Hulpbronne kantore bereik, wat op hul beurt 'n geskikte kandidaat vanaf die databasis vir tydelike werkers sal aanstel.
  - Die aansoek om tydelike werker moet vir 'n spesifieke doel en tydperk wees, bv. Projek, 'n amptenaar is op verlof en operasionele redes vereis die aanstelling van 'n tydelike werker.
  - Werkers wat vir minder as 24 uur/maand (3 dae/maand) werk, sal teen R 120-00/dag vergoed word (tydelike werker).
  - Werkers wat vir meer as 24 uur/maand (3 dae/maand) werk, sal teen die minimum salaris (kerf 1) van die betrokke posvlak vergoed word, d.w.s. basiese minimum salaris per uur/dag X aantal ure/dae gewerk (afloswerker).
  - Werkers wat vir meer as 24 uur/maand (3 dae/maand) werk, moet 'n vasgestelde termyn dienskontrak teken.
  - Vir spesifieke projekte, wat gelei word deur 'n besigheidsplan, sal werkers vergoed word soos vervat in die besigheidsplan. Dit sal ook in hulle dienskontrak vervat word.
  - Indien enige toekomstige regulasie of loon/salaris vasstelling uitgevaardig word, sal werkers dienooreenkomstig vergoed word.
- 
- **2.9 Studente / Interns**
  - Aansoeke van studente en leerders word deur die Munisipale Bestuurder ontvang.
  - Aansoeke vir vakansiewerk/opleiding word op 'n merietebasis deur die betrokke Departementshoof in oorleg met die Afdelingshoof Menslike Hulpbronne oorweeg alvorens enige aanstelling gemaak word en is die normale selektering- en aanstellingsprosedures van toepassing.
  - Aansoeke vir vrywillige diens vir beursdoeleindes sal deur Menslike Hulpbronne afdeling hanteer word
  - Studente sal teen R100.00 per dag vergoed word. Hierdie vergoeding sal jaarliks deur die Raad hersien word.
  - Studente/Leerders wat vir beurs doeleindes ook vrywillige diens moet doen moet toegelaat word, maar sonder enige vergoeding.
  - Interns sal aangestel word volgens die normale selektering- en aanstellingsprosedures, asook die regulasies van toepassing op die aanstelling van finansiële interns.

## **27.Bystandbeleid**

- Moet deel vorm van die oortyd beleid

## **28.Verlofbeleid**

Voeg in beleid onder 2.5

- Gevalle waar siekverlof sonder 'n mediese sertifikaat toegestaan word mag nie meer as een keer per agt week siklus gebeur nie.
- As 'n werknemer afwesig is weens siekte, moet hy/sy dit by die eerste redelike geleentheid / voor 10 uur die oggend rapporteer aan sy onmiddellike toesighouer / departementshoof. Versuim om dit te doen sal die gevolg het dat die werknemer geag word as afwesig sonder toestemming.

Voeg in beleid onder 3.5 Aannemingsverlof dat die woord werknemer beide geslagte insluit.

- werknemer (beide geslagte)  
Voeg in beleid 3.6 en 3.8

### **3.6 Vaderskapverlof**

Vaderskapverlof van 5(vyf) werksdae met vol betaling per jaarlikse verlofsiklus kan toegestaan word aan 'n manlike werknemer met die geboorte van sy biologiese kind of die wettige aanneming van 'n kind onder 6 jaar ten tye van die aanneming, op voorwaarde dat hy minstens 1 jaar aaneenlopende diens voltooi het.

### **3.8 Vakbondverlof**

Vakbondverteenwoordigers is geregtig op 15 dae betaalde vakbondverlof per jaar vir vakbond aktiwiteite en opleiding.

Ses dae van elke vakbondverteenwoordiger se aanspraak op bovermelde 15 dae word gepoel en reallokeer om op die vakbond se diskressie aan sy verteenwoordigers toe te staan, met dien verstande dat geen enkele vakbondverteenwoordiger meer as een-en-twintig dae af mag neem per jaar nie.

## **29.Oortydbeleid**

- Nuwe Beleid

Verander in beleid onder 5.1

- “dae” na “werksdae”

Verander in beleid punt 6.3 en 6.4 na punt 10.8 en 10.9

- Verander 20ste na die 15de van elke maand

Voeg by 5.5

5.5 Oortyd wat die maksimum perk van 15 ure per week oorskry en vergesel word deur skriftelike motivering sal as ure af vergun word, in lieu van betaling.

Voeg by onder 7.1

7.2 Noodoortyd moet gemagtig word deur die toesighouer en Departementshoof Na afloop van noodoortyd gewerk.

Voeg by 8.4

8.4 Geen werknemer sal toegelaat word om langer as 2(twee) weke per maand bystand te werk, *behalwe in gevalle waar operasionele redes dit verlang.*

Die formule vir die berekening van bystand moet as volg gewysig word.

9.1 Bystand sal soos hanteer word volgens die SALGBC omsendskrywe met betrekking tot die berekening van bystandtoelae.

Voeg in beleid na 10.9.

10.10 Misbruik van oortyd sal lei tot dissiplinêre aksie en is die prosedures, soos vervat in die Kollektiewe Ooreenkoms: Dissiplinêre Kode en Prosedures van toepassing.

10.11 Lynfunksie moet toesien dat die beleid implementeer word en oortyd nie misbruik word nie. Versuim om dit te doen sal teweeg bring dat lynfunksie aanspreeklik gehou sal word.

10.12 Indien oortyd gewerk langer as 4ure duur moet Departementshoof in kennis gestel word, minder as 4ure maar meer as 2ure duur moet die onmiddellike toesighouer in kennis gestel word ten einde 'n inspeksie op die werksarea te doen rakende die noodtoestand.

### **30.Reis en verblyf**

Verander die bedrag onder 3.1.1 na

- R 1000.00

Verander die bedrag onder 3.1.2 na

- R 850.00

Voeg by tot 6

- Internasionale reise wat nie deur die Raad goedgekeur word nie, sal direk vanaf amptenare verhaal word indien sodanige betaling vir internasionale reis gemaak was.

Verander die bedrag onder 8.1.1 na

- Maksimum bedrag van **R 5.00** per kilometer ongeag enjinkapasiteit van die voertuig.  
**Motortoelaag gebruiker moet laer tarief van R 4.50 ontvang.**

Skrap 8.2.2 – logboek is slegs vir SARS doeleindes

Verwyder die woorde “per dag” onder 8.2.3

Voeg 8.2.3 by:

- Die bedrag soos vervat in 8.1.1. is van toepassing wanneer Raadslede vergaderings ten opsigte van georganiseerde plaaslike regering moet bywoon, bv. SALGA of ander Raadsinstansies.

### **31.Performance Management**

- “Climate resilient” moet deel word van Visie van Nama Khoi Munisipaliteit
- Chaired by opposition party verander na MPAC.
- “Framework for Managing Programme Performance Information” byvoeg by wetgewing

### **32.Risk Management**

- Naam van beleid verander na “Anti-Corruption strategy/Fraud Prevention Policy and Plan”
- Risk Ratings is ingevoeg in beleid.

### **33.ICT**

- All security related systems will be reviewed on a quarterly basis by the ICT Steering Committee.

### **34.Gemeenskapsale**

Wysigings:

## **3. GEMEENSKAPSALE**

- 3.1 KOMAGGAS GEMEENSKAP SAAL
  - 3.2 BUFFELSRIVIER GEMEENSKAP SAAL
  - 3.3 SPRINGBOK SKOUSAAL
  - 3.4 SPRINGBOK OEFEN SAAL
  - 3.5 CAROLUSBERG SAAL (REC CLUB)
  - 3.6 LIBRA SAAL BERGSIG
  - 3.7 VAALWATER SAAL
  - 3.8 CONCORDIA GEMEENSKAP SAAL
  - 3.9 OKIEP REC CLUB
  - 3.10 NABABEEP JUNIOR KLUB
  - 3.11 STEINKOPF GEMEENSKAP SAAL
- 4.2.7 Die fasiliteite sal aan raadslede en ondersteuningsdienste in die kantoor van die burgemeester/ speaker/ minisipale bestuurder gratis beskikbaar gemaak word. Die dienste sluit in:
- Meent/ boereverenigings
  - Sport
- 5.6 Die reg van Toegang word behou met betrekking tot:
- Persone onder die invloed van drank en/of verdowingsmiddel
  - Oproerige- of wangedrag
  - Netheid en kleredrag
- NB: 5.6 moet geskraap word uit die beleid

## **35.Begrafpfase**

Wysigings:

- 2. DEFINISIE VAN 'N BEGRAFPLAAS

‘n Begrafploas is grond of deel daarvan, insluitende die geboue en werke daarop, wat behoorlik afgesonder en gereserveer is vir die doeleindes van begrafnisse en ook ‘n krematorium

### 3. BEGRAFPLASE ONDER BEHEER VAN DIE MUNISIPALITEIT

#### 3.1 SPRINGBOK

#### 3.2 BERGSIG/ VAALWATER

#### 3.3 OKIEP

#### 3.4 CONCORDIA

#### 3.5 STEINKOPF

### 4. HULPBEHOEWENDE BEGRAWINGS

#### PAUPER BURIALS

Die Munisipaliteit moet voorsiening maak vir die gratis voorsiening van grafte van hulpbehoewendes/ armlastiges deur daarvoor te begroot

5.1 Om eenvormigheid in die beheer en bestuur van begrafplase binne die regsgebied te verseker word die naasbestaendes/ begrafnis onderneming verantwoordelik gehou om die graf self te grawe en uit te bou (indien so verkies).

5.6 Areas wat reeds, voor die inwerkingtreëing van hierdie beleid gereserveer is word nie affekteer nie.

5.7 Indien die areas aangewys vir ‘n graf hard is as gevolg van die rotsformasie daarvan sal die munisipaliteit die kompressor beskikbaar stel vir hulp om die gat te maak. Hierdie reëling sal geld vir die hele regsgebied van die Munisipaliteit.

6.2 Wat betref historiese begrafplase aanvaar die Munisipaliteit ook verantwoordelikheid ten op sigte van instandhouding en skoon hou daarvan

- Tariëwe moet met tesourie uitsorteer word en by die finale begroting ingesluit word.

### 36.Vlootbeheer

- Geen veranderinge.

### 37.Telefoon- en faksbeleid

5.1 paragraph 1 and 2 should be removed....continue from “Korttermyn versekering”

5.2.2 paragraph 2 should be edited from “Bedrae vir lugtyd word vervat in bylae B....”

5.2.3 remove

5.3.2 change...”lugtyd vir poel selfone word vervat in Bylae B”

8 Remove first paragraph

Bylae B

NR	POSBENAMING	TARIEF PER MAAND R
1	MUNISIPALE BESTUURDER	1 500.00
2	DEPARTEMENTSHOOFDE	1 000.00
3	AFDELINGSHOOFDE - <i>Slegs diegene wat kwalifiseer vir diensleweringdoeleindes en wat goedgekeur is deur die Munisipale Bestuurder</i>	500.00
4	SEKSIEHOOFDE - <i>Slegs diegene wat kwalifiseer vir diensleweringdoeleindes en wat goedgekeur is deur die Munisipale Bestuurder.</i>	300.00
5	Superintendent	250
5	Standby <i>Diegene wat standby dienste verrig met selfone wat die eiendom is van Namakhoi Munisipaliteit</i> ontvang lugtyd vir selffoon	110

### 38.Essensiële motortoelaag

Voeg toe tot 3

3.1.4 Boubeheerbeamptes

3.1.5 Tegnici

Verander 3.1.6 na

- Indien poste wat geadverteer word ‘n motortoelaag vereis sal dit onderhewig wees aan goedkeuring deur die Raad. Dit sal alleenlik in die advertensie aangebring word indien die Raad goedkeuring verleen.



3.1.7 Ten einde dienslewering te bevorder, behou elke Departementshoof die reg voor om 'n skriftelike aanbeveling na die Munisipale Bestuurder / Raad te rig om 'n amptenaar wat nie deel vorm van die kwalifiserende amptenare nie, soos gelys in artikels 3.1.1 tot 3.1.6, deelnemers tot die skema te maak.

Voeg toe tot 3

3.4 Elke deelnemer moet sy voertuigregistrasie nommer asook bewys van Bestuurderslisensie indien by die Menslike Hulpbronne afdeling ten tye van ondertekening van die Ooreenkoms op Essensiële Motorvoertuig Skema

3.5 Logboeke moet weekliks voltooi word en deur die betrokke Departementshoof nagesien word vir die korrektheid daarvan.

Skrap punt 4.

Voeg by tot punt 4.1

- Die pos moet die daaglikse gebruik van 'n voertuig vereis ten einde hoë standaard dienslewering te verseker. 'n Doelmatige voertuig moet deur die verbruiker aangekoop word ten einde dienslewering te bevorder. Voeg in onder 9.

9.7 Bestuur moet maandelikse verslag doen aan die Raad oor die verbruikers van die Skema.

9.8 Lynfunksie moet toesien dat die beleid implementeer word. Indien lynfunksie versuim om toe te sien dat die beleid implementeer word sal hul aanspreeklik gehou word.

Verander op bladsy 9

- Beide partye het die reg om die ooreenkoms te kanselleer sou hul daartoe besluit. In die geval is 'n kennisgewingsperiode van 3(drie) maande van toepassing, behalwe in gevalle waar amptenare nie kwalifiseer nie sal hulle onmiddelik van die skema verwyder word.

### **39.Studiehulpbeleid**

- Studiehulpbeleid moet opgestel word en saam met finale begroting voorgelê word vir goedkeuring.

### **40. Internal Audit**

- Geen verandering

## **2.5. Overview of budget assumptions**

### **2.5.1. General inflation outlook and its impact on the municipal activities**

There are five key factors that have been taken into consideration in the compilation of the 2015/16 MTREF:

- National Government macro economic targets;
- The general inflationary outlook and the impact on Municipality's residents and businesses;
- The impact of municipal cost drivers;
- The increase in prices for bulk electricity and water; and
- The increase in the cost of remuneration. Employee related costs comprise 23 per cent of total operating expenditure in the 2015/16 MTREF.

Headlines mentioned by National Treasury in circular 74 were taken into consideration when compiling 2015/16 MTREF

HEADLINES INFLATION FORECASTS AS PER NATIONAL TREASURY GUIDELINES CIRCULAR 74		
2015/16	2016/17	2017/18
5.8%	5.5%	5.3%

A provision for 5.8 per cent increase in salaries has been made

### **2.5.2. Interest rates for borrowing and investment of funds**

The MFMA specifies that borrowing can only be utilised to fund capital or refinancing of borrowing in certain conditions. The Municipality engages in a number of financing arrangements to minimise its interest rate costs and risk. However, for simplicity the 2015/16 MTREF is based on the assumption that all borrowings are undertaken using fixed interest rates for amortisation-style loans requiring both regular and bi-yearly principal and interest payments.

### **2.5.3. Collection rate for revenue services**

The base assumption is that tariff and rating increases will increase at a rate slightly higher than CPI over the long term. It is also assumed that current economic conditions, and relatively controlled inflationary conditions, will continue for the forecasted term.

The rate of revenue collection is currently expressed as a percentage (93.57 per cent) excluding historical debt which is 12.61%. Cash flow is assumed to be 95 per cent of billings, plus an increased collection of arrear debt from the revised collection and credit control policy. The performance of arrear collections will however only be considered a source of additional cash in-flow once the performance has been carefully monitored.

#### **2.5.4. Growth or decline in tax base of the municipality**

Debtor's revenue is assumed to increase at a rate that is influenced by the consumer debtor's collection rate, tariff/rate pricing, real growth rate of the Municipality, household formation growth rate and the poor household change rate.

Household formation is the key factor in measuring municipal revenue and expenditure growth, as servicing 'households' is a greater municipal service factor than servicing individuals. Household formation rates are assumed to convert to household dwellings. In addition the change in the number of poor households influences the net revenue benefit derived from household formation growth, as it assumes that the same costs incurred for servicing the household exist, but that no consumer revenue is derived as the 'poor household' limits consumption to the level of free basic services.

#### **2.5.5. Salary increases**

Nama Khoi municipality has made provision for a 5.8% salary increase for 2015/16 as per MFMA Circular 74.

#### **2.5.6. Impact of national, provincial and local policies**

Integration of service delivery between national, provincial and local government is critical to ensure focussed service delivery and in this regard various measures were implemented to align IDPs, provincial and national strategies around priority spatial interventions. In this regard, the following national priorities form the basis of all integration initiatives:

- Creating jobs;
- Enhancing education and skill development;
- Improving Health services;
- Rural development and agriculture; and
- Fighting crime and corruption.

To achieve these priorities integration mechanisms are in place to ensure integrated planning and execution of various development programs. The focus will be to strengthen the link between policy priorities and expenditure thereby ensuring the achievement of the national, provincial and local objectives.

#### **2.5.7. Ability of the municipality to spend and deliver on the programmes**

It is estimated that a spending rate of at least 90 per cent is achieved on operating expenditure.

In order to be able to implement all projects in the budget the municipality will need to strictly implement its credit control policy. The municipality is in negotiation with funders for the feasibility study on Non-Revenue Water. The municipality will also embark on the

project where they will do a door to door for the collection of data and to update its indigent register.

## 2.6. Overview of budget funding

NC062 Nama Khoi Supporting Table SA10 Funding measurement												
Description	MFMA section	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Funding measures</b>												
Cash/cash equivalents at the year end - R'000	18(1)b	1	(2 523)	12 091	19 224	12 050	7 842	7 842	–	907	(774)	(2 545)
Cash + investments at the yr end less applications - R'000	18(1)b	2	(29 122)	(50 983)	(100 817)	11 364	(32 618)	(32 618)	–	6 468	6 525	6 633
Cash year end/monthly employee/supplier payments	18(1)b	3	(0.2)	0.9	1.1	0.8	0.5	0.5	–	0.0	(0.0)	(0.1)
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	(16 883)	(6 943)	(80 260)	20 736	32 604	32 604	–	(12 781)	(13 535)	(14 293)
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	19.8%	7.5%	10.1%	(4.8%)	(6.0%)	(106.0%)	2.8%	(0.1%)	(0.4%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	104.7%	82.4%	87.8%	95.1%	93.3%	93.3%	0.0%	94.1%	93.8%	93.5%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	9.5%	1.2%	18.9%	2.5%	2.4%	2.4%	0.0%	5.1%	5.1%	5.1%
Capital payments % of capital expenditure	18(1)c,19	8	100.1%	100.6%	0.0%	100.0%	92.7%	92.7%	0.0%	71.5%	112.2%	128.3%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	342.3%	(37.6%)	133.1%	21.7%	0.0%	(100.0%)	13.3%	5.9%	5.6%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	37.7%	(4.5%)	(100.0%)	0.0%	0.0%	0.0%	0.0%	5.9%	5.6%
R&M % of Property Plant & Equipment	20(1)(vi)	13	2.4%	2.9%	0.0%	2.3%	0.1%	2.4%	0.0%	3.3%	3.3%	3.3%
Asset renew all % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

<b>Supporting indicators</b>											
% incr total service charges (incl prop rates)	18(1)a		25.8%	13.5%	16.1%	1.2%	0.0%	(100.0%)	8.8%	5.9%	5.6%
% incr Property Tax	18(1)a		(4.7%)	34.1%	14.1%	8.2%	0.0%	(100.0%)	2.7%	5.9%	5.6%
% incr Service charges - electricity revenue	18(1)a		48.6%	4.5%	8.4%	(0.2%)	0.0%	(100.0%)	0.3%	5.9%	5.6%
% incr Service charges - water revenue	18(1)a		17.8%	19.3%	29.7%	(2.2%)	0.0%	(100.0%)	1.1%	5.9%	5.6%
% incr Service charges - sanitation revenue	18(1)a		11.4%	15.6%	33.9%	0.0%	0.0%	(100.0%)	31.0%	5.9%	5.6%
% incr Service charges - refuse revenue	18(1)a		23.8%	10.3%	24.5%	0.2%	0.0%	(100.0%)	84.0%	5.9%	5.6%
% incr in Service charges - other	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total billable revenue	18(1)a	91 852	115 577	131 236	152 350	154 165	154 165	–	167 760	177 658	187 606
Service charges		91 852	115 577	131 236	152 350	154 165	154 165	–	167 760	177 658	187 606
Property rates		22 195	21 143	28 344	32 343	35 000	35 000	–	35 949	38 070	40 202
Service charges - electricity revenue		40 056	59 525	62 182	67 378	67 219	67 219	–	67 453	71 433	75 433
Service charges - water revenue		17 837	21 008	25 062	32 502	31 802	31 802	–	32 153	34 051	35 957
Service charges - sanitation revenue		5 322	5 927	6 849	9 170	9 170	9 170	–	12 017	12 726	13 439
Service charges - refuse removal		6 442	7 974	8 798	10 957	10 974	10 974	–	20 187	21 378	22 575
Service charges - other		–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		890	2 041	724	2 002	547	547	–	966	1 023	1 080
Capital expenditure excluding capital grant funding		1 402	575	–	–	–	–	–	60	–	–
Cash receipts from ratepayers	18(1)a	103 188	102 429	122 646	158 916	151 101	151 101	–	189 925	200 371	210 991
Ratepayer & Other revenue	18(1)a	98 549	124 293	139 760	167 082	161 876	161 876	–	201 738	213 640	225 604
Change in consumer debtors (current and non-current)		26 846	33 221	(16 091)	35 047	48 551	48 551	(27 154)	24 012	5 087	5 113
Operating and Capital Grant Revenue	18(1)a	57 219	59 953	66 470	57 325	106 622	106 622	–	72 853	77 151	81 472
Capital expenditure - total	20(1)(vi)	22 862	21 687	–	16 979	31 479	31 479	–	30 911	17 644	16 242
Capital expenditure - renewal	20(1)(vi)	–	–	–	–	–	–	–	–	–	–
<b>Supporting benchmarks</b>											
Growth guideline maximum			6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline			4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.4%
DoRA operating grants total MFY											
DoRA capital grants total MFY											
Provincial operating grants											
Provincial capital grants											
District Municipality grants											
Total gazetted/advised national, provincial and district grants									–	–	–
Average annual collection rate (arrears inclusive)											

<b>Total Operating Revenue</b>			144 445	167 028	210 514	213 552	243 285	243 285	–	244 419	258 839	273 334
<b>Total Operating Expenditure</b>			174 208	195 174	290 773	209 795	243 160	243 160	–	288 050	305 045	322 128
<b>Operating Performance Surplus/(Deficit)</b>			(29 763)	(28 147)	(80 260)	3 757	125	125	–	(43 632)	(46 206)	(48 794)
<b>Cash and Cash Equivalents (30 June 2012)</b>										907		
<b>Revenue</b>												
% Increase in Total Operating Revenue				15.6%	26.0%	1.4%	13.9%	0.0%	(100.0%)	0.5%	5.9%	5.6%
% Increase in Property Rates Revenue				(4.7%)	34.1%	14.1%	8.2%	0.0%	(100.0%)	2.7%	5.9%	5.6%
% Increase in Electricity Revenue				48.6%	4.5%	8.4%	(0.2%)	0.0%	(100.0%)	0.3%	5.9%	5.6%
% Increase in Property Rates & Services Charges				25.8%	13.5%	16.1%	1.2%	0.0%	(100.0%)	8.8%	5.9%	5.6%
<b>Expenditure</b>												
% Increase in Total Operating Expenditure				12.0%	49.0%	(27.8%)	15.9%	0.0%	(100.0%)	18.5%	5.9%	5.6%
% Increase in Employee Costs				16.1%	12.1%	(8.0%)	(1.8%)	0.0%	(100.0%)	0.4%	5.9%	5.6%
% Increase in Electricity Bulk Purchases				22.0%	6.7%	(0.2%)	0.0%	0.0%	(100.0%)	55.8%	5.9%	5.6%
Average Cost Per Budgeted Employee Position (Remuneration)					195159.5808	151766.7938				0		
Average Cost Per Councillor (Remuneration)					261518.4118	289799.2347				0		
R&M % of PPE		2.4%	2.9%	0.0%	2.3%	0.1%	2.4%			3.3%	3.3%	3.3%
Asset Renewal and R&M as a % of PPE		2.0%	3.0%	0.0%	0.0%	0.0%	0.0%			4509.0%	4492.0%	4480.0%
Debt Impairment % of Total Billable Revenue		9.5%	1.2%	18.9%	2.5%	2.4%	2.4%	0.0%		5.1%	5.1%	5.1%
<b>Capital Revenue</b>												
Internally Funded & Other (R'000)			1 385	575	–	–	–	–	–	60	–	–
Borrowing (R'000)			–	–	–	–	–	–	–	–	–	–
Grant Funding and Other (R'000)			21 459	21 112	–	16 979	31 479	31 479	–	30 851	17 644	16 242
Internally Generated funds % of Non Grant Funding			100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%
Borrowing % of Non Grant Funding			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funding % of Total Funding			93.9%	97.3%	0.0%	100.0%	100.0%	100.0%	0.0%	99.8%	100.0%	100.0%
<b>Capital Expenditure</b>												
Total Capital Programme (R'000)			22 845	21 687	–	16 979	31 479	31 479	–	30 911	17 644	16 242
Asset Renewal			–	–	–	–	–	–	–	–	–	–
Asset Renewal % of Total Capital Expenditure			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Cash</b>												
Cash Receipts % of Rate Payer & Other			104.7%	82.4%	87.8%	95.1%	93.3%	93.3%	0.0%	94.1%	93.8%	93.5%
Cash Coverage Ratio			(0)	0	0	0	0	0	–	0	(0)	(0)
<b>Borrowing</b>												
Credit Rating (2009/10)										0		
Capital Charges to Operating			5.3%	3.9%	2.3%	1.6%	0.7%	0.7%	0.0%	1.3%	1.3%	1.3%
Borrowing Receipts % of Capital Expenditure			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Reserves</b>												
Surplus/(Deficit)			(29 122)	(50 983)	(100 817)	11 364	(32 618)	(32 618)	–	6 468	6 525	6 633
<b>Free Services</b>												
Free Basic Services as a % of Equitable Share			2.7%	24.4%	0.0%	0.0%	0.0%	0.0%		0.0%	0.0%	0.0%
Free Services as a % of Operating Revenue (excl operational transfers)			0.8%	7.8%	0.0%	5.1%	0.0%	5.2%		4.4%	0.0%	0.0%
<b>High Level Outcome of Funding Compliance</b>												
Total Operating Revenue			144 445	167 028	210 514	213 552	243 285	243 285	–	244 419	258 839	273 334
Total Operating Expenditure			174 208	195 174	290 773	209 795	243 160	243 160	–	288 050	305 045	322 128
Surplus/(Deficit) Budgeted Operating Statement			(29 763)	(28 147)	(80 260)	3 757	125	125	–	(43 632)	(46 206)	(48 794)
Surplus/(Deficit) Considering Reserves and Cash Backing			(29 122)	(50 983)	(100 817)	11 364	(32 618)	(32 618)	–	6 468	6 525	6 633
MTREF Funded (1) / Unfunded (0)	15	0	0	0	1	0	0	1	1	1	1	1
MTREF Funded ✓ / Unfunded *	15	x	x	x	✓	x	x	✓	✓	✓	✓	✓

### 2.6.1.1. Cash/cash equivalent position

The Municipality's forecast cash position was discussed as part of the budgeted cash flow statement. A 'positive' cash position, for each year of the MTREF would generally be a minimum requirement, subject to the planned application of these funds such as cash-backing of reserves and working capital requirements.

If the municipality's forecast cash position is negative, for any year of the medium term budget, the budget is very unlikely to meet MFMA requirements or be sustainable and could indicate a risk of non-compliance with section 45 of the MFMA which deals with the repayment of short term debt at the end of the financial year. The forecasted cash and cash equivalents for the 2015/16 MTREF shows R4 397 million, R4 557 million and R4 135 million for each respective financial year.

#### *2.6.1.2. Cash plus investments less application of funds*

The purpose of this measure is to understand how the municipality has applied the available cash and investments as identified in the budgeted cash flow statement.

#### *2.6.1.3. Monthly average payments covered by cash or cash equivalents*

The purpose of this measure is to understand the level of financial risk should the municipality be under stress from a collection and cash in-flow perspective. Regardless of the annual cash position an evaluation should be made of the ability of the Municipality to meet monthly payments as and when they fall due. It is especially important to consider the position should the municipality be faced with an unexpected disaster that threatens revenue collection such as rate boycotts.

#### *2.6.1.4. Surplus/deficit excluding depreciation offsets*

The main purpose of this measure is to understand if the revenue levels are sufficient to conclude that the community is making a sufficient contribution for the municipal resources consumed each year. An 'adjusted' surplus/deficit is achieved by offsetting the amount of depreciation related to externally funded assets. Municipalities need to assess the result of this calculation taking into consideration its own circumstances and levels of backlogs. If the outcome is a deficit, it may indicate that rates and service charges are insufficient to ensure that the community is making a sufficient contribution toward the economic benefits they are consuming over the medium term.

#### *2.6.1.5. Property Rates/service charge revenue as a percentage increase less macro inflation target*

The purpose of this measure is to understand whether the municipality is contributing appropriately to the achievement of national inflation targets. This measure is based on the increase in 'revenue', which will include both the change in the tariff as well as any assumption about real growth such as new property development, services consumption growth etc.

.

#### *2.6.1.6. Cash receipts as a percentage of ratepayer and other revenue*

This factor is a macro measure of the rate at which funds are 'collected'. This measure is intended to analyze the underlying assumed collection rate for the MTREF to determine the relevance and credibility of the budget assumptions contained in the budget.

#### *2.6.1.7. Debt impairment expense as a percentage of billable revenue*

This factor measures whether the provision for debt impairment is being adequately funded and is based on the underlying assumption that the provision for debt impairment (doubtful and bad debts) has to be increased to offset under-collection of billed revenues.

#### *2.6.1.8. Capital payments percentage of capital expenditure*

The purpose of this measure is to determine whether the timing of payments has been taken into consideration when forecasting the cash position.

*2.6.1.9. Borrowing as a percentage of capital expenditure (excluding transfers, grants and contributions)*

The purpose of this measurement is to determine the proportion of a municipality's 'own-funded' capital expenditure budget that is being funded from borrowed funds to confirm MFMA compliance.

*2.6.1.10. Transfers/grants revenue as a percentage of Government transfers/grants available*

The purpose of this measurement is mainly to ensure that all available transfers from national and provincial government have been budgeted for. A percentage less than 100 per cent could indicate that not all grants as contained in the Division of Revenue Act (DoRA) have been budgeted for. The Municipality has budgeted for all transfers.

*2.6.1.11. Consumer debtors change (Current and Non-current)*

The purpose of these measures is to ascertain whether budgeted reductions in outstanding debtors are realistic. There are 2 measures shown for this factor; the change in current debtors and the change in long term receivables, both from the Budgeted Financial Position.

*2.6.1.12. Repairs and maintenance expenditure level table 34c*

This measure must be considered important within the context of the funding measures criteria because a trend that indicates insufficient funds are being committed to asset repair could also indicate that the overall budget is not credible and/or sustainable in the medium to long term because the revenue budget is not being protected.

*2.6.1.13. Asset renewal/rehabilitation expenditure level*

This measure has a similar objective to aforementioned objective relating to repairs and maintenance. A requirement of the detailed capital budget (since MFMA Circular 28 which was issued in December 2005) is to categorize each capital project as a new asset or a renewal/rehabilitation project. The objective is to summarize and understand the proportion of budgets being provided for new assets and also asset sustainability. A declining or low level of renewal funding may indicate that a budget is not credible and/or sustainable and future revenue is not being protected, similar to the justification for 'repairs and maintenance' budgets.

## MBRR SA15 – Detail Investment Information

NC062 Nama Khoi - Supporting Table SA15 Investment particulars by type										
Investment type	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										
<b>Parent municipality</b>										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
<b>Municipality sub-total</b>	1	-	-	-	-	-	-	-	-	-
<b>Entities</b>										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
<b>Entities sub-total</b>		-	-	-	-	-	-	-	-	-
<b>Consolidated total:</b>		-	-	-	-	-	-	-	-	-



## MBRR SA16 – Investment particulars by maturity

NC062 Nama Khoi - Supporting Table SA16 Investment particulars by maturity														
Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate %	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Name of institution & investment ID	1	Yrs/Months												
Parent municipality														
		1	Call Account							1 837	213	(28 092)	30 686	4 644
		1	Call Account							10 835	538	(5 829)	13 979	19 523
		1	Call Account							291	31	(332)	934	925
		1	Call Account							605	30	(820)	1 000	816
		1	Call Account							829	30	(169)	1 067	1 738
		1	Call Account							223	16	(949)	1 000	290
		1	Call Account							362	33	(1 588)	1 600	407
Municipality sub-total										14 982		(37 778)	50 266	28 382
Entities														
														-
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST										14 982		(37 778)	50 266	28 382

## Medium-term outlook: capital revenue

The following table is a breakdown of the funding composition of the 2013/14 medium-term capital program: Sources of capital revenue over the MTREF

NC062 Nama Khoi - Supporting Table SA34a Capital expenditure on new assets by asset class										
Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		17 027	46 090	–	13 579	14 822	28 401	29 635	17 644	16 242
Infrastructure - Road transport		1 080	8 300	–	10 579	8 626	19 205	4 612	14 644	15 242
Roads, Pavements & Bridges		1 080	1 000		10 579	8 626	19 205	4 612		
Storm water			7 300						14 644	15 242
Infrastructure - Electricity		11 150	29 190	–	1 000	–	1 000	6 000	3 000	1 000
Generation										
Transmission & Reticulation		11 150	29 190		1 000	–	1 000	6 000	3 000	1 000
Street Lighting										
Infrastructure - Water		119	–	–	–	101	101	1 105	–	–
Dams & Reservoirs		119				101	101	1 105		
Water purification										
Reticulation										
Infrastructure - Sanitation		4 678	6 300	–	2 000	6 095	8 095	17 859	–	–
Reticulation		4 678	2 300		2 000	6 095	8 095	17 859		
Sewerage purification			4 000							
Infrastructure - Other		–	2 300	–	–	–	–	60	–	–
Waste Management										
Transportation										
Gas										
Other			2 300					60		
<b>Community</b>		5 123	7 200	–	3 400	(322)	3 078	1 276	–	–
Parks & gardens										
Sportsfields & stadia		2 123	4 800		3 400	(322)	3 078	1 276		
Swimming pools										
Community halls										
Libraries										
Recreational facilities			1 200							
Fire, safety & emergency										
Security and policing										
Buses										
Clinics										
Museums & Art Galleries										
Cemeteries			1 200							
Social rental housing										
Other		3 000								
<b>Heritage assets</b>		–	–	–	–	–	–	–	–	–
Buildings										
Other										
<b>Investment properties</b>		–	5 670	–	–	–	–	–	–	–
Housing development			5 670							
Other										
<b>Other assets</b>		749	7 930	–	–	–	–	–	–	–
General vehicles			950							
Specialised vehicles		–	1 000	–	–	–	–	–	–	–
Plant & equipment			3 020							
Computers - hardware/equipment										
Furniture and other office equipment			660							
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings			1 800							
Other Land										
Surplus Assets - (Investment or Inventory)										
Other		749	500							
<b>Agricultural assets</b>		–	–	–	–	–	–	–	–	–
List sub-class										
<b>Biological assets</b>		–	–	–	–	–	–	–	–	–
List sub-class										
<b>Intangibles</b>		–	420	–	–	–	–	–	–	–
Computers - software & programming			420							
Other (list sub-class)										
<b>Total Capital Expenditure on new assets</b>	1	22 899	67 310	–	16 979	14 500	31 479	30 911	17 644	16 242

## MBRR Table SA 17 - Detail of borrowings

NC062 Nama Khoi - Supporting Table SA17 Borrowing										
Borrowing - Categorised by type	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										
Parent municipality										
Long-Term Loans (annuity/reducing balance)			2 158	2 068	1 335	1 335	1 335	405	-	
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	-	2 158	2 068	1 335	1 335	1 335	405	-	

## MBRR Table SA 18 - Capital transfers and grant receipts

NC062 Nama Khoi - Supporting Table SA18 Transfers and grant receipts										
Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										
<b>RECEIPTS:</b>	1, 2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		31 586	34 768	36 261	38 829	–	38 829	40 332	41 524	43 979
Local Government Equitable Share		28 625	32 468	33 821	35 295	–	35 295	36 727	38 747	40 801
Finance Management		1 450	1 500	1 550	1 600	–	1 600	1 675	1 810	2 145
Municipal Systems Improvement		790	800	890	934	–	934	930	967	1 033
EPWP					1 000	–	1 000	1 000	–	–
721										
Other transfers/grants [insert description]										
<b>Provincial Government:</b>		772	6 846	1 106	1 067	33 797	34 864	1 129	1 191	1 254
Housing		772	1 176	1 106		33 797	33 797			
Sport and Recreation			5 670		1 067	–	1 067	1 129	1 191	1 254
Library										
<b>District Municipality:</b>		–	–	–	450	–	450	450	–	–
Namakwa District					450	–	450	450		
<b>Other grant providers:</b>		–	4 000	–	–	–	–	–	–	–
[insert description]			4 000							
<b>Total Operating Transfers and Grants</b>	5	32 358	45 614	37 367	40 346	33 797	74 143	41 911	42 715	45 233
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		22 698	22 088	28 274	16 979	15 500	32 479	30 851	17 644	16 242
Municipal Infrastructure Grant (MIG)		9 435	1 000	12 000	13 979	14 500	28 479	14 245	14 644	15 242
INEP		13 263	16 088	15 274	1 000	–	1 000	6 000	3 000	1 000
ACIP			1 000	1 000						
4 000			4 000		2 000	1 000	3 000	10 606		
<b>Provincial Government:</b>		–	–	–	–	–	–	–	–	–
Other capital transfers/grants [insert description]										
<b>District Municipality:</b>		–	–	–	–	–	–	–	–	–
Namakwa District										
<b>Other grant providers:</b>		–	27 000	–	–	–	–	–	–	–
[insert description]			27 000							
<b>Total Capital Transfers and Grants</b>	5	22 698	49 088	28 274	16 979	15 500	32 479	30 851	17 644	16 242
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		55 056	94 702	65 641	57 325	49 297	106 622	72 762	60 359	61 475

## Cash Flow Management

Cash flow management and forecasting is a critical step in determining if the budget is funded over the medium-term. The table below is consistent with international standards of good financial management practice and also improves understandability for councilors and management. Some specific features include:

- Clear separation of receipts and payments within each cash flow category;
- Clear separation of capital and operating receipts from government, which also enables cash from 'Ratepayers and other' to be provide for as cash inflow based on actual performance. In other words the actual collection rate of billed revenue, and
- Separation of borrowing and loan repayments (no set-off), to assist with MFMA compliance assessment regarding the use of long term borrowing (debt).

## MBRR Table A7 - Budget cash flow statement

NC062 Nama Khoi - Table A7 Budgeted Cash Flows											
Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand											
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates, penalties & collection charges		103 188	21 143	29 708	158 916	151 101	151 101		34 151	36 030	37 939
Service charges		–	71 001	81 589					125 220	132 107	139 109
Other revenue		–	10 285	11 348					30 553	32 234	33 942
Government - operating	1	57 219	61 774	76 827	40 346	74 143	74 143		42 002	44 312	46 661
Government - capital	1	–			16 979	32 479	32 479		22 111	19 792	20 841
Interest		1 940	2 416	707	3 795	3 884	3 884		2 683	2 830	2 980
Dividends		–	–		–	–	–		–	–	–
<b>Payments</b>											
Suppliers and employees		(133 403)	(142 659)	(165 382)	(198 326)	(233 809)	(233 809)		(236 502)	(247 052)	(260 145)
Finance charges		(2 610)	(2 704)	(4 992)	(207)	(207)	(207)		(565)	(466)	(490)
Transfers and Grants	1	–	–		–	–	–		–	–	–
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>26 335</b>	<b>21 257</b>	<b>29 806</b>	<b>21 503</b>	<b>27 591</b>	<b>27 591</b>	<b>–</b>	<b>19 654</b>	<b>19 788</b>	<b>20 837</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE		–		205	5 719	6 000	6 000		–	–	–
Decrease (Increase) in non-current debtors		–							–	–	–
Decrease (increase) other non-current receivables		(222)							–	–	–
Decrease (increase) in non-current investments		–	–						–	–	–
<b>Payments</b>											
Capital assets		(22 888)	(21 808)	(21 096)	(16 979)	(29 172)	(29 172)		(22 111)	(19 792)	(20 841)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(23 110)</b>	<b>(21 808)</b>	<b>(20 892)</b>	<b>(11 260)</b>	<b>(23 172)</b>	<b>(23 172)</b>	<b>–</b>	<b>(22 111)</b>	<b>(19 792)</b>	<b>(20 841)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans		818	15						–	–	–
Borrowing long term/refinancing		–	–						–	–	–
Increase (decrease) in consumer deposits		–	–						–	–	–
<b>Payments</b>											
Repayment of borrowing		(6 565)	(4 933)	(1 781)	(1 525)	(1 525)	(1 525)		(1 590)	(1 677)	(1 766)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(5 748)</b>	<b>(4 918)</b>	<b>(1 781)</b>	<b>(1 525)</b>	<b>(1 525)</b>	<b>(1 525)</b>	<b>–</b>	<b>(1 590)</b>	<b>(1 677)</b>	<b>(1 766)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>											
Cash/cash equivalents at the year begin:	2	(2 523)	(5 470)	7 133	8 718	2 894	2 894	–	(4 047)	(1 681)	(1 770)
Cash/cash equivalents at the year end:	2		17 561	12 091	3 331	4 948	4 948		4 954	907	(774)
	2	(2 523)	12 091	19 224	12 050	7 842	7 842	–	907	(774)	(2 545)

## MBRR Table A8 - Cash backed reserves/accumulated surplus reconciliation

NC062 Nama Khoi - Table A8 Cash backed reserves/accumulated surplus reconciliation											
Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand											
<b>Cash and investments available</b>											
Cash/cash equivalents at the year end	1	(2 523)	12 091	19 224	12 050	7 842	7 842	-	907	(774)	(2 545)
Other current investments > 90 days		20 084	(0)	-	-	42 343	42 343	-	28 006	31 393	34 878
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>17 561</b>	<b>12 091</b>	<b>19 224</b>	<b>12 050</b>	<b>50 185</b>	<b>50 185</b>	<b>-</b>	<b>28 913</b>	<b>30 619</b>	<b>32 334</b>
<b>Application of cash and investments</b>											
Unspent conditional transfers		18 430	19 344	21 130	-	21 089	21 089	-	7 272	7 701	8 132
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2										
Other working capital requirements	3	28 253	43 729	98 911	685	61 714	61 714	-	15 174	16 394	17 569
Other provisions											
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5										
<b>Total Application of cash and investments:</b>		<b>46 683</b>	<b>63 073</b>	<b>120 041</b>	<b>685</b>	<b>82 803</b>	<b>82 803</b>	<b>-</b>	<b>22 445</b>	<b>24 094</b>	<b>25 701</b>
<b>Surplus(shortfall)</b>		<b>(29 122)</b>	<b>(50 983)</b>	<b>(100 817)</b>	<b>11 364</b>	<b>(32 618)</b>	<b>(32 618)</b>	<b>-</b>	<b>6 468</b>	<b>6 525</b>	<b>6 633</b>

## MBRR SA19 - Expenditure on transfers and grant programs

NC062 Nama Khoi - Supporting Table SA19 Expenditure on transfers and grant programme										
Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		31 586	34 768	36 261	38 829	–	38 829	40 332	41 524	43 979
Local Government Equitable Share		28 625	32 468	33 821	35 295	–	35 295	36 727	38 747	40 801
Finance Management		1 450	1 500	1 550	1 600	–	1 600	1 675	1 810	2 145
Municipal Systems Improvement		790	800	890	934	–	934	930	967	1 033
EPWP		721			1 000	–	1 000	1 000	–	–
Other transfers/grants [insert description]										
Provincial Government:		772	6 846	1 106	1 067	33 799	34 866	1 129	1 191	1 254
Housing		772	1 176	1 106		33 799	33 799			
Sport and Recreation			5 670							
Library					1 067	–	1 067	1 129	1 191	1 254
District Municipality:		–	–	–	450	–	450	–	–	–
Namakwa District					450	–	450			
Other grant providers:		–	4 000	–	–	–	–	–	–	–
[insert description]			4 000							
Total operating expenditure of Transfers and Grants		32 358	45 614	37 367	40 346	33 799	74 145	41 461	42 715	45 233
Capital expenditure of Transfers and Grants										
National Government:		22 698	22 088	28 274	16 979	15 500	32 479	30 851	17 644	16 242
Municipal Infrastructure Grant (MIG)		9 435	1 000	12 000	13 979	14 500	28 479	14 245	14 644	15 242
INEP		13 263	16 088	15 274	1 000	–	1 000	6 000	3 000	1 000
ACIP			4 000	1 000						
			1 000		2 000	1 000	3 000	10 606		
Provincial Government:		–	–	–	–	–	–	–	–	–
Other capital transfers/grants [insert description]										
District Municipality:		–	–	–	–	–	–	–	–	–
Namakwa District										
Other grant providers:		–	27 000	–	–	–	–	–	–	–
[insert description]			27 000							
Total capital expenditure of Transfers and Grants		22 698	49 088	28 274	16 979	15 500	32 479	30 851	17 644	16 242
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		55 056	94 702	65 641	57 325	49 299	106 624	72 312	60 359	61 475



## MBRR SA 20 - Reconciliation between of transfers, grant receipts and unspent funds

NC062 Nama Khoi - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds										
Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										
<b>Operating transfers and grants:</b>	1,3									
<b>National Government:</b>										
Balance unspent at beginning of the year										
Current year receipts						38 829	38 829			
<b>Conditions met - transferred to revenue</b>		-	-	-	-	28 636	28 636	-	-	-
Conditions still to be met - transferred to liabilities						10 193	10 193			
<b>Provincial Government:</b>										
Balance unspent at beginning of the year						4 968	4 968			
Current year receipts						34 864	34 864			
<b>Conditions met - transferred to revenue</b>		-	-	-	-	13 289	13 289	-	-	-
Conditions still to be met - transferred to liabilities						26 543	26 543			
<b>District Municipality:</b>										
Balance unspent at beginning of the year										
Current year receipts										
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>Other grant providers:</b>										
Balance unspent at beginning of the year										
Current year receipts										
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>Total operating transfers and grants revenue</b>		-	-	-	-	41 924	41 924	-	-	-
<b>Total operating transfers and grants - CTBM</b>	2	-	-	-	-	36 736	36 736	-	-	-
<b>Capital transfers and grants:</b>	1,3									
<b>National Government:</b>										
Balance unspent at beginning of the year						15 026	15 026			
Current year receipts						32 479	32 479			
<b>Conditions met - transferred to revenue</b>		-	-	-	-	4 506	4 506	-	-	-
Conditions still to be met - transferred to liabilities						42 999	42 999			
<b>Provincial Government:</b>										
Balance unspent at beginning of the year										
Current year receipts										
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>District Municipality:</b>										
Balance unspent at beginning of the year						1 095	1 095			
Current year receipts										
<b>Conditions met - transferred to revenue</b>		-	-	-	-	1 095	1 095	-	-	-
Conditions still to be met - transferred to liabilities										
<b>Other grant providers:</b>										
Balance unspent at beginning of the year										
Current year receipts										
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>Total capital transfers and grants revenue</b>		-	-	-	-	5 601	5 601	-	-	-
<b>Total capital transfers and grants - CTBM</b>	2	-	-	-	-	42 999	42 999	-	-	-
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>		-	-	-	-	47 526	47 526	-	-	-
<b>TOTAL TRANSFERS AND GRANTS - CTBM</b>		-	-	-	-	79 735	79 735	-	-	-

## MBRR SA22 - Summary of councilor and staff benefits

NC062 Nama Khoi - Supporting Table SA22 Summary councillor and staff benefits										
Summary of Employee and Councillor remuneration	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										
	1	A	B	C	D	E	F	G	H	I
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		2 576	2 898	2 741	3 200	(166)	3 033	3 068	3 236	3 408
Pension and UIF Contributions		369	173	405	480	(347)	133	133	140	147
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		944	1 003	1 292	800	-	800	1 067	1 125	1 185
Cellphone Allowance		216	214	-	382	(224)	157	226	238	251
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	65	245	310	-	-	-
<b>Sub Total - Councillors</b>		<b>4 106</b>	<b>4 288</b>	<b>4 438</b>	<b>4 927</b>	<b>(493)</b>	<b>4 434</b>	<b>4 493</b>	<b>4 740</b>	<b>4 991</b>
<b>% increase</b>	4		<b>4.4%</b>	<b>3.5%</b>	<b>11.0%</b>	<b>(110.0%)</b>	<b>(999.6%)</b>	<b>1.3%</b>	<b>5.5%</b>	<b>5.3%</b>
<b>Senior Managers of the Municipality</b>	2									
Basic Salaries and Wages		1 807	3 473	5 183	2 938	(323)	2 614	3 679	3 881	4 087
Pension and UIF Contributions		300	298	228	309	34	343	508	536	564
Medical Aid Contributions		156	66	130	134	15	150	302	319	335
Overtime		851	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	63	-	708	689	(139)	551	966	1 019	1 073
Cellphone Allowance	3	-	-	-	-	42	42	54	57	60
Housing Allowances	3	9	-	-	6	2	7	19	20	21
Other benefits and allowances	3	-	831	179	265	217	482	325	343	361
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>3 186</b>	<b>4 668</b>	<b>6 428</b>	<b>4 341</b>	<b>(152)</b>	<b>4 189</b>	<b>5 852</b>	<b>6 174</b>	<b>6 502</b>
<b>% increase</b>	4		<b>46.5%</b>	<b>37.7%</b>	<b>(32.5%)</b>	<b>(103.5%)</b>	<b>(2 855.3%)</b>	<b>39.7%</b>	<b>5.5%</b>	<b>5.3%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		28 401	33 631	43 840	44 086	(4 935)	39 151	38 963	41 106	43 285
Pension and UIF Contributions		4 604	6 892	6 078	5 568	526	6 094	6 274	6 619	6 970
Medical Aid Contributions		689	1 139	1 299	1 619	137	1 756	1 886	1 990	2 095
Overtime		2 242	1 851	2 158	-	1 914	1 914	3 321	3 504	3 689
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	63	-	3 765	3 963	(611)	3 352	2 730	2 880	3 032
Cellphone Allowance	3	-	-	-	-	60	60	47	50	52
Housing Allowances	3	-	317	309	264	25	289	286	302	318
Other benefits and allowances	3	4 225	7 321	5 124	5 722	1 877	7 599	5 278	5 568	5 863
Payments in lieu of leave		-	332	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>		<b>40 224</b>	<b>51 483</b>	<b>62 574</b>	<b>61 222</b>	<b>(1 008)</b>	<b>60 214</b>	<b>58 784</b>	<b>62 017</b>	<b>65 304</b>
<b>% increase</b>	4		<b>28.0%</b>	<b>21.5%</b>	<b>(2.2%)</b>	<b>(101.6%)</b>	<b>(6 074.7%)</b>	<b>(2.4%)</b>	<b>5.5%</b>	<b>5.3%</b>
<b>Total Parent Municipality</b>		<b>47 516</b>	<b>60 439</b>	<b>73 439</b>	<b>70 490</b>	<b>(1 653)</b>	<b>68 837</b>	<b>69 129</b>	<b>72 932</b>	<b>76 797</b>

**MBRR SA23 - Salaries, allowances and benefits (political office bearers/councillors/senior managers)**

NC062 Nama Khoi - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)								
Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
<b>Councillors</b>	3							
Speaker	4		336 808	50 521	148 982			536 311
Chief Whip								-
Executive Mayor			421 010	63 152	181 254			665 415
Deputy Executive Mayor								-
Executive Committee			399 433		157 937			557 370
Total for all other councillors			1 910 441	18 945	804 277			2 733 664
<b>Total Councillors</b>	8	-	3 067 693	132 618	1 292 449			4 492 761
<b>Senior Managers of the Municipality</b>	5							
Municipal Manager (MM)								-
Chief Finance Officer			699 165	15 617	230 139			944 921
								-
								-
								-
								-
<i>List of each official with packages &gt;= senior manager</i>								
HOD: Corporate Service			601 668	145 520	155 512			902 699
HOD: LED & Housing			374 411	105 020	188 665			668 096
HOD: Internal Audit			474 616	148 002	190 751			813 370
HOD: Finance			474 616	130 110	193 995			798 722
HOD: Community Service			334 021	92 021	99 835			525 877
HOD: Electrical Engineering			245 415	72 007	89 451			406 873
HOD: Technical Service			474 616	120 240	197 015			791 872
								-
								-
								-
								-
								-
<b>Total Senior Managers of the Municipality</b>	8,10	-	3 678 529	828 538	1 345 364	-		5 852 431

## MBRR SA24 – Summary of personnel numbers

NC062 Nama Khoi - Supporting Table SA24 Summary of personnel numbers										
Summary of Personnel Numbers	Ref	2013/14			Current Year 2014/15			Budget Year 2015/16		
Number	1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
<b>Municipal Council and Boards of Municipal Entities</b>										
Councillors (Political Office Bearers plus Other Councillors)		17	17		17	17		17		17
Board Members of municipal entities	4									
<b>Municipal employees</b>	5									
Municipal Manager and Senior Managers	3	12	3	1	12	3	1	6	4	2
Other Managers	7	17	16		17	16		1	1	
Professionals		72	54	2	72	54	2	44	44	–
Finance		12	7		12	7		7	7	
Spatial/town planning		7	5		7	5		5	5	
Information Technology		3	2		3	2		3	3	
Roads		1			1					
Electricity		5	5		5	5		2	2	
Water		1			1					
Sanitation		1	1		1	1				
Refuse		1	1		1	1		2	2	
Other		41	33	2	41	33	2	25	25	
Technicians		48	43	–	48	43	–	28	28	–
Finance										
Spatial/town planning								3	3	
Information Technology										
Roads										
Electricity		8	8		8	8		6	6	
Water		15	11		15	11		8	8	
Sanitation		3	2		3	2		1	1	
Refuse								1	1	
Other		22	22		22	22		9	9	
Clerks (Clerical and administrative)		63	55	7	63	55	7	71	66	5
Service and sales workers		20	17		20	17				
Skilled agricultural and fishery workers								1	1	
Craft and related trades										
Plant and Machine Operators		64	61		64	61		40	39	1
Elementary Occupations		136	106		136	106		95	91	4
<b>TOTAL PERSONNEL NUMBERS</b>	9	<b>449</b>	<b>372</b>	<b>10</b>	<b>449</b>	<b>372</b>	<b>10</b>	<b>303</b>	<b>274</b>	<b>29</b>
<b>% increase</b>					–	–	–	(32.5%)	(26.3%)	190.0%
<b>Total municipal employees headcount</b>	6, 10									
Finance personnel headcount	8, 10	<b>66</b>	<b>61</b>		<b>66</b>	<b>61</b>		<b>49</b>	<b>46</b>	<b>3</b>
Human Resources personnel headcount	8, 10	<b>7</b>	<b>6</b>		<b>7</b>	<b>6</b>		<b>5</b>	<b>4</b>	<b>1</b>

## MBRR SA25 - Budgeted monthly revenue and expenditure

NC062 Nama Khoi - Supporting Table SA25 Budgeted monthly revenue and expenditure																
Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand																
<b>Revenue By Source</b>																
Property rates		2 996	2 996	2 996	2 996	2 996	2 996	2 996	2 996	2 996	2 996	2 996	2 996	35 949	38 070	40 202
Property rates - penalties & collection charges		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue		5 621	5 621	5 621	5 621	5 621	5 621	5 621	5 621	5 621	5 621	5 621	5 621	67 453	71 433	75 433
Service charges - water revenue		2 679	2 679	2 679	2 679	2 679	2 679	2 679	2 679	2 679	2 679	2 679	2 679	32 153	34 051	35 957
Service charges - sanitation revenue		1 001	1 001	1 001	1 001	1 001	1 001	1 001	1 001	1 001	1 001	1 001	1 001	12 017	12 726	13 439
Service charges - refuse revenue		1 682	1 682	1 682	1 682	1 682	1 682	1 682	1 682	1 682	1 682	1 682	1 682	20 187	21 378	22 575
Service charges - other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		81	81	81	81	81	81	81	81	81	81	81	81	966	1 023	1 080
Interest earned - external investments		57	57	57	57	57	57	57	57	57	57	57	57	679	719	759
Interest earned - outstanding debtors		167	167	167	167	167	167	167	167	167	167	167	167	2 004	2 122	2 241
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines		7	7	7	7	7	7	7	7	7	7	7	7	81	86	91
Licences and permits		112	112	112	112	112	112	112	112	112	112	112	112	1 342	1 421	1 501
Agency services		97	97	97	97	97	97	97	97	97	97	97	97	1 169	1 238	1 308
Transfers recognised - operational		3 500	3 500	3 500	3 500	3 500	3 500	3 500	3 500	3 500	3 500	3 500	3 500	42 002	44 480	46 971
Other revenue		2 368	2 368	2 368	2 368	2 368	2 368	2 368	2 368	2 368	2 368	2 368	2 368	28 416	30 092	31 777
Gains on disposal of PPE		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and cont		20 368	20 368	20 368	20 368	20 368	20 368	20 368	20 368	20 368	20 368	20 368	20 368	244 419	258 839	273 334
<b>Expenditure By Type</b>																
Employee related costs		5 386	5 386	5 386	5 386	5 386	5 386	5 386	5 386	5 386	5 386	5 386	5 386	64 637	68 450	72 283
Remuneration of councillors		404	404	404	404	404	404	404	404	404	404	404	404	4 844	5 130	5 417
Debt impairment		710	710	710	710	710	710	710	710	710	710	710	710	8 518	9 020	9 525
Depreciation & asset impairment		3 199	3 199	3 199	3 199	3 199	3 199	3 199	3 199	3 199	3 199	3 199	3 199	38 382	40 647	42 923
Finance charges		180	180	180	180	180	180	180	180	180	180	180	180	2 155	2 282	2 410
Bulk purchases		9 752	9 752	9 752	9 752	9 752	9 752	9 752	9 752	9 752	9 752	9 752	9 752	117 029	123 933	130 874
Other materials		890	890	890	890	890	890	890	890	890	890	890	890	10 677	11 307	11 941
Contracted services		218	218	218	218	218	218	218	218	218	218	218	218	2 620	2 774	2 930
Transfers and grants		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other expenditure		3 266	3 266	3 266	3 266	3 266	3 266	3 266	3 266	3 266	3 266	3 266	3 266	39 188	41 500	43 824
Loss on disposal of PPE		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure		24 004	24 004	24 004	24 004	24 004	24 004	24 004	24 004	24 004	24 004	24 004	24 004	288 050	305 045	322 128
Surplus/(Deficit)		(3 636)	(3 636)	(3 636)	(3 636)	(3 636)	(3 636)	(3 636)	(3 636)	(3 636)	(3 636)	(3 636)	(3 636)	(43 632)	(46 206)	(48 794)
Transfers recognised - capital		–	–	–	–	–	–	–	–	–	–	–	30 851	30 851	32 671	34 500

## MBRR SA26 - Budgeted monthly revenue and expenditure (municipal vote)

NC062 Nama Khoi - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)																
Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand																
<b>Revenue by Vote</b>																
Vote 1 - Municipal Manager		144	144	144	144	144	144	144	144	144	144	144	144	1 734	1 836	1 939
Vote 2 - Financial Services		7 926	7 926	7 926	7 926	7 926	7 926	7 926	7 926	7 926	7 926	7 926	7 926	95 112	100 724	106 365
Vote 3 - Corporate Services		800	800	800	800	800	800	800	800	800	800	800	800	9 605	10 172	10 742
Vote 4 - Community Services: Community Developm		1 950	1 950	1 950	1 950	1 950	1 950	1 950	1 950	1 950	1 950	1 950	1 950	23 405	24 786	26 174
Vote 5 - Community Services: Public Safety		215	215	215	215	215	215	215	215	215	215	215	215	2 581	2 733	2 886
Vote 6 - Electrical Engineering Services		5 631	5 631	5 631	5 631	5 631	5 631	5 631	5 631	5 631	5 631	5 631	5 631	67 566	71 553	75 560
Vote 7 - Infrastructure, Engineering & Technical Serv		3 701	3 701	3 701	3 701	3 701	3 701	3 701	3 701	3 701	3 701	3 701	3 701	44 415	47 035	49 669
Vote 8 - [NAME OF VOTE 8]														-	-	-
Vote 9 - [NAME OF VOTE 9]														-	-	-
Vote 10 - [NAME OF VOTE 10]														-	-	-
Vote 11 - [NAME OF VOTE 11]														-	-	-
Vote 12 - [NAME OF VOTE 12]														-	-	-
Vote 13 - [NAME OF VOTE 13]														-	-	-
Vote 14 - [NAME OF VOTE 14]														-	-	-
Vote 15 - [NAME OF VOTE 15]														-	-	-
Total Revenue by Vote		20 368	20 368	20 368	20 368	20 368	20 368	20 368	20 368	20 368	20 368	20 368	20 368	244 419	258 839	273 334
<b>Expenditure by Vote to be appropriated</b>																
Vote 1 - Municipal Manager		1 366	1 366	1 366	1 366	1 366	1 366	1 366	1 366	1 366	1 366	1 366	1 366	16 396	17 364	18 336
Vote 2 - Financial Services		5 644	5 644	5 644	5 644	5 644	5 644	5 644	5 644	5 644	5 644	5 644	5 644	67 725	71 721	75 738
Vote 3 - Corporate Services		1 453	1 453	1 453	1 453	1 453	1 453	1 453	1 453	1 453	1 453	1 453	1 453	17 433	18 462	19 496
Vote 4 - Community Services: Community Developm		1 574	1 574	1 574	1 574	1 574	1 574	1 574	1 574	1 574	1 574	1 574	1 574	18 889	20 003	21 124
Vote 5 - Community Services: Public Safety		483	483	483	483	483	483	483	483	483	483	483	483	5 794	6 136	6 479
Vote 6 - Electrical Engineering Services		7 797	7 797	7 797	7 797	7 797	7 797	7 797	7 797	7 797	7 797	7 797	7 797	93 562	99 083	104 631
Vote 7 - Infrastructure, Engineering & Technical Serv		5 688	5 688	5 688	5 688	5 688	5 688	5 688	5 688	5 688	5 688	5 688	5 688	68 250	72 277	76 324
Vote 8 - [NAME OF VOTE 8]														-	-	-
Vote 9 - [NAME OF VOTE 9]														-	-	-
Vote 10 - [NAME OF VOTE 10]														-	-	-
Vote 11 - [NAME OF VOTE 11]														-	-	-
Vote 12 - [NAME OF VOTE 12]														-	-	-
Vote 13 - [NAME OF VOTE 13]														-	-	-
Vote 14 - [NAME OF VOTE 14]														-	-	-
Vote 15 - [NAME OF VOTE 15]														-	-	-
Total Expenditure by Vote		24 004	24 004	24 004	24 004	24 004	24 004	24 004	24 004	24 004	24 004	24 004	24 004	288 050	305 045	322 128
Surplus/(Deficit) before assoc.		(3 636)	(3 636)	(3 636)	(3 636)	(3 636)	(3 636)	(3 636)	(3 636)	(3 636)	(3 636)	(3 636)	(3 636)	(43 632)	(46 206)	(48 794)

NC062 Nama Khoi - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Revenue - Standard</b>																
<b>Governance and administration</b>		8 871	8 871	8 871	8 871	8 871	8 871	8 871	8 871	8 871	8 871	8 871	8 871	106 452	112 732	119 045
Executive and council		144	144	144	144	144	144	144	144	144	144	144	144	1 734	1 836	1 939
Budget and treasury office		7 926	7 926	7 926	7 926	7 926	7 926	7 926	7 926	7 926	7 926	7 926	7 926	95 112	100 724	106 365
Corporate services		800	800	800	800	800	800	800	800	800	800	800	800	9 605	10 172	10 742
<b>Community and public safety</b>		478	478	478	478	478	478	478	478	478	478	478	478	5 737	6 076	6 416
Community and social services		253	253	253	253	253	253	253	253	253	253	253	253	3 038	3 217	3 397
Sport and recreation		10	10	10	10	10	10	10	10	10	10	10	10	119	126	133
Public safety		215	215	215	215	215	215	215	215	215	215	215	215	2 581	2 733	2 886
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		11 014	11 014	11 014	11 014	11 014	11 014	11 014	11 014	11 014	11 014	11 014	11 014	132 168	139 966	147 804
Electricity		5 631	5 631	5 631	5 631	5 631	5 631	5 631	5 631	5 631	5 631	5 631	5 631	67 566	71 553	75 560
Water		2 700	2 700	2 700	2 700	2 700	2 700	2 700	2 700	2 700	2 700	2 700	2 700	32 398	34 309	36 231
Waste water management		1 001	1 001	1 001	1 001	1 001	1 001	1 001	1 001	1 001	1 001	1 001	1 001	12 017	12 726	13 439
Waste management		1 682	1 682	1 682	1 682	1 682	1 682	1 682	1 682	1 682	1 682	1 682	1 682	20 187	21 378	22 575
<b>Other</b>		5	5	5	5	5	5	5	5	5	5	5	5	62	65	69
<b>Total Revenue - Standard</b>		20 368	20 368	20 368	20 368	20 368	20 368	20 368	20 368	20 368	20 368	20 368	20 368	244 419	258 839	273 334
<b>Expenditure - Standard</b>																
<b>Governance and administration</b>		8 463	8 463	8 463	8 463	8 463	8 463	8 463	8 463	8 463	8 463	8 463	8 463	101 555	107 547	113 569
Executive and council		1 366	1 366	1 366	1 366	1 366	1 366	1 366	1 366	1 366	1 366	1 366	1 366	16 396	17 364	18 336
Budget and treasury office		5 644	5 644	5 644	5 644	5 644	5 644	5 644	5 644	5 644	5 644	5 644	5 644	67 725	71 721	75 738
Corporate services		1 453	1 453	1 453	1 453	1 453	1 453	1 453	1 453	1 453	1 453	1 453	1 453	17 433	18 462	19 496
<b>Community and public safety</b>		1 223	1 223	1 223	1 223	1 223	1 223	1 223	1 223	1 223	1 223	1 223	1 223	14 672	15 538	16 408
Community and social services		594	594	594	594	594	594	594	594	594	594	594	594	7 129	7 550	7 973
Sport and recreation		146	146	146	146	146	146	146	146	146	146	146	146	1 749	1 852	1 956
Public safety		483	483	483	483	483	483	483	483	483	483	483	483	5 794	6 136	6 479
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		1 484	1 484	1 484	1 484	1 484	1 484	1 484	1 484	1 484	1 484	1 484	1 484	17 805	18 856	19 912
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport		1 484	1 484	1 484	1 484	1 484	1 484	1 484	1 484	1 484	1 484	1 484	1 484	17 805	18 856	19 912
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		12 815	12 815	12 815	12 815	12 815	12 815	12 815	12 815	12 815	12 815	12 815	12 815	153 786	162 859	171 979
Electricity		7 797	7 797	7 797	7 797	7 797	7 797	7 797	7 797	7 797	7 797	7 797	7 797	93 562	99 083	104 631
Water		3 531	3 531	3 531	3 531	3 531	3 531	3 531	3 531	3 531	3 531	3 531	3 531	42 367	44 866	47 379
Waste water management		673	673	673	673	673	673	673	673	673	673	673	673	8 078	8 555	9 034
Waste management		815	815	815	815	815	815	815	815	815	815	815	815	9 778	10 355	10 935
<b>Other</b>		19	19	19	19	19	19	19	19	19	19	19	19	232	246	260
<b>Total Expenditure - Standard</b>		24 004	24 004	24 004	24 004	24 004	24 004	24 004	24 004	24 004	24 004	24 004	24 004	288 050	305 045	322 128
<b>Surplus/(Deficit) before assoc.</b>		(3 636)	(3 636)	(3 636)	(3 636)	(3 636)	(3 636)	(3 636)	(3 636)	(3 636)	(3 636)	(3 636)	(3 636)	(43 632)	(46 206)	(48 794)

**MBRR SA28 - Budgeted monthly capital expenditure (municipal vote)**

**NC062 Nama Khoi - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)**

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Multi-year expenditure to be appropriated</b>	1															
Vote 1 - Municipal Manager													-	-	-	-
Vote 2 - Financial Services													-	-	-	-
Vote 3 - Corporate Services													-	-	-	-
Vote 4 - Community Services: Community Development		106	106	106	106	106	106	106	106	106	106	106	106	1 276	-	-
Vote 5 - Community Services: Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Electrical Engineering Services		500	500	500	500	500	500	500	500	500	500	500	500	6 000	3 000	1 000
Vote 7 - Infrastructure, Engineering & Technical Services		1 965	1 965	1 965	1 965	1 965	1 965	1 965	1 965	1 965	1 965	1 965	2 025	23 635	14 644	15 242
Vote 8 - [NAME OF VOTE 8]													-	-	-	-
Vote 9 - [NAME OF VOTE 9]													-	-	-	-
Vote 10 - [NAME OF VOTE 10]													-	-	-	-
Vote 11 - [NAME OF VOTE 11]													-	-	-	-
Vote 12 - [NAME OF VOTE 12]													-	-	-	-
Vote 13 - [NAME OF VOTE 13]													-	-	-	-
Vote 14 - [NAME OF VOTE 14]													-	-	-	-
Vote 15 - [NAME OF VOTE 15]													-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	2	2 571	2 571	2 571	2 571	2 571	2 571	2 571	2 571	2 571	2 571	2 571	2 631	30 911	17 644	16 242



## MBRR SA29 - Budgeted monthly capital expenditure (standard classification)

NC062 Nama Khoi - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)																
Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Capital Expenditure - Standard</b>	1															
<i>Governance and administration</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive and council														-	-	-
Budget and treasury office														-	-	-
Corporate services														-	-	-
<i>Community and public safety</i>		106	106	106	106	106	106	106	106	106	106	106	106	1 276	-	-
Community and social services														-	-	-
Sport and recreation		106	106	106	106	106	106	106	106	106	106	106	106	1 276	-	-
Public safety														-	-	-
Housing														-	-	-
Health														-	-	-
<i>Economic and environmental services</i>		384	384	384	384	384	384	384	384	384	384	384	384	4 612	14 644	15 242
Planning and development														-	-	-
Road transport		384	384	384	384	384	384	384	384	384	384	384	384	4 612	14 644	15 242
Environmental protection														-	-	-
<i>Trading services</i>		2 080	2 080	2 080	2 080	2 080	2 080	2 080	2 080	2 080	2 080	2 080	2 080	24 964	3 000	1 000
Electricity		500	500	500	500	500	500	500	500	500	500	500	500	6 000	3 000	1 000
Water		92	92	92	92	92	92	92	92	92	92	92	92	1 105	-	-
Waste water management		1 488	1 488	1 488	1 488	1 488	1 488	1 488	1 488	1 488	1 488	1 488	1 488	17 859	-	-
Waste management														-	-	-
<i>Other</i>													60	60	-	-
<b>Total Capital Expenditure - Standard</b>	2	2 571	2 571	2 571	2 571	2 571	2 571	2 571	2 571	2 571	2 571	2 571	2 631	30 911	17 644	16 242
<b>Funded by:</b>																
National Government													30 851	30 851	17 644	16 242
Provincial Government													-	-	-	-
District Municipality													-	-	-	-
Other transfers and grants													-	-	-	-
<b>Transfers recognised - capital</b>		-	-	-	-	-	-	-	-	-	-	-	30 851	30 851	17 644	16 242
<b>Public contributions &amp; donations</b>													-	-	-	-
<b>Borrowing</b>													-	-	-	-
<b>Internally generated funds</b>													60	60	-	-
<b>Total Capital Funding</b>		-	-	-	-	-	-	-	-	-	-	-	30 911	30 911	17 644	16 242

**NC062 Nama Khoi - Supporting Table SA30 Budgeted monthly cash flow**

MONTHLY CASH FLOWS	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousand</b>															
<b>Cash Receipts By Source</b>													1		
Property rates	2 510	2 510	2 510	2 510	2 510	2 510	2 510	2 510	2 510	2 510	2 510	6 543	34 151	36 030	37 939
Property rates - penalties & collection charges												-	-		
Service charges - electricity revenue	5 166	5 166	5 166	5 166	5 166	5 166	5 166	5 166	5 166	5 166	5 166	7 257	64 081	67 605	71 188
Service charges - water revenue	2 545	2 545	2 545	2 545	2 545	2 545	2 545	2 545	2 545	2 545	2 545	2 545	30 546	32 226	33 934
Service charges - sanitation revenue	977	977	977	977	977	977	977	977	977	977	977	672	11 416	12 044	12 682
Service charges - refuse revenue	1 598	1 598	1 598	1 598	1 598	1 598	1 598	1 598	1 598	1 598	1 598	1 598	19 178	20 232	21 305
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	68	68	68	68	68	68	68	68	68	68	68	216	966	1 019	1 073
Interest earned - external investments	106	106	106	106	106	106	106	106	106	106	106	(488)	679	716	754
Interest earned - outstanding debtors	236	236	236	236	236	236	236	236	236	236	236	(597)	2 004	2 114	2 226
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	15	15	15	15	15	15	15	15	15	15	15	(86)	81	85	90
Licences and permits	106	106	106	106	106	106	106	106	106	106	106	173	1 342	1 416	1 491
Agency services	93	93	93	93	93	93	93	93	93	93	93	151	1 169	1 234	1 299
Transfer receipts - operational		16 800			12 601				12 601			-	42 002	44 312	46 661
Other revenue	2 250	2 250	2 250	2 250	2 250	2 250	2 250	2 250	2 250	2 250	2 250	2 250	26 995	28 479	29 989
<b>Cash Receipts by Source</b>	<b>15 670</b>	<b>32 471</b>	<b>15 670</b>	<b>15 670</b>	<b>28 271</b>	<b>15 670</b>	<b>15 670</b>	<b>15 670</b>	<b>28 271</b>	<b>15 670</b>	<b>15 670</b>	<b>20 235</b>	<b>234 610</b>	<b>247 513</b>	<b>260 632</b>
<b>Other Cash Flows by Source</b>															
Transfer receipts - capital	1 843	1 612	1 612	1 612	1 612	1 612	1 612	1 612	1 612	1 612	1 612	4 151	22 111	19 792	20 841
Contributions recognised - capital & Contributed assets												-	-	-	-
Proceeds on disposal of PPE												-	-	-	-
Short term loans												-	-	-	-
Borrowing long term/refinancing												-	-	-	-
Increase (decrease) in consumer deposits												-	-	-	-
Decrease (increase) in non-current debtors												-	-	-	-
Decrease (increase) other non-current receivables												-	-	-	-
Decrease (increase) in non-current investments												-	-	-	-
<b>Total Cash Receipts by Source</b>	<b>17 513</b>	<b>34 082</b>	<b>17 282</b>	<b>17 282</b>	<b>29 883</b>	<b>17 282</b>	<b>17 282</b>	<b>17 282</b>	<b>29 883</b>	<b>17 282</b>	<b>17 282</b>	<b>24 386</b>	<b>256 721</b>	<b>267 305</b>	<b>281 473</b>
<b>Cash Payments by Type</b>															
Employee related costs	5 386	5 386	5 386	5 386	5 386	5 386	5 386	5 386	5 386	5 386	5 386	5 386	64 637	61 818	65 094
Remuneration of councillors	404	404	404	404	404	404	404	404	404	404	404	404	4 844	4 953	5 215
Finance charges	47	47	47	47	47	47	47	47	47	47	47	47	565	466	490
Bulk purchases - Electricity	6 989	6 989	6 989	6 989	6 989	6 989	6 989	6 989	6 989	6 989	6 989	6 989	83 874	88 487	93 177
Bulk purchases - Water & Sewer	2 763	2 763	2 763	2 763	2 763	2 763	2 763	2 763	2 763	2 763	2 763	2 763	33 155	34 978	36 832
Other materials	845	845	845	845	845	845	845	845	845	845	845	845	10 144	21 476	22 614
Contracted services	218	218	218	218	218	218	218	218	218	218	218	218	2 620	1 793	1 888
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	3 102	3 102	3 102	3 102	3 102	3 102	3 102	3 102	3 102	3 102	3 102	3 102	37 229	33 547	35 325
<b>Cash Payments by Type</b>	<b>19 756</b>	<b>19 756</b>	<b>19 756</b>	<b>19 756</b>	<b>19 756</b>	<b>19 756</b>	<b>19 756</b>	<b>19 756</b>	<b>19 756</b>	<b>19 756</b>	<b>19 756</b>	<b>19 756</b>	<b>237 067</b>	<b>247 517</b>	<b>260 636</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	1 843	1 843	1 843	1 843	1 843	1 843	1 843	1 843	1 843	1 843	1 843	1 843	22 111	19 792	20 841
Repayment of borrowing	133	133	133	133	133	133	133	133	133	133	133	133	1 590	1 677	1 766
Other Cash Flow s/Payments												-	-	-	-
<b>Total Cash Payments by Type</b>	<b>21 731</b>	<b>21 731</b>	<b>21 731</b>	<b>21 731</b>	<b>21 731</b>	<b>21 731</b>	<b>21 731</b>	<b>21 731</b>	<b>21 731</b>	<b>21 731</b>	<b>21 731</b>	<b>21 731</b>	<b>260 768</b>	<b>268 987</b>	<b>283 243</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>(4 218)</b>	<b>12 352</b>	<b>(4 449)</b>	<b>(4 449)</b>	<b>8 152</b>	<b>(4 449)</b>	<b>(4 449)</b>	<b>(4 449)</b>	<b>8 152</b>	<b>(4 449)</b>	<b>(4 449)</b>	<b>2 655</b>	<b>(4 047)</b>	<b>(1 681)</b>	<b>(1 770)</b>
Cash/cash equivalents at the month/year begin:	4 954	737	13 088	8 640	4 191	12 343	7 894	3 446	(1 003)	7 149	2 701	(1 748)	4 954	907	(774)
Cash/cash equivalents at the month/year end:	737	13 088	8 640	4 191	12 343	7 894	3 446	(1 003)	7 149	2 701	(1 748)	907	907	(774)	(2 545)

## **Annual budgets and SDBIPs – internal departments**

The Service Delivery Budget and Implementation Plan will be approved by Council on the 27th June 2013.

### **2.7 Contracts having future budgetary implications**

No contracts are awarded beyond the medium-term revenue and expenditure framework (three years)

### **Capital expenditure details**

The following three tables present details of the Municipality's capital expenditure program, firstly on new assets, then the renewal of assets and finally on the repair and maintenance of assets.

## MBRR SA 34a - Capital expenditure on new assets by asset class

NC062 Nama Khoi - Supporting Table SA34a Capital expenditure on new assets by asset class									
Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework	
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17
Capital expenditure on new assets by Asset Class/Sub-class									
<b>Infrastructure</b>		17 027	46 090	–	13 579	14 822	28 401	29 635	17 644
Infrastructure - Road transport		1 080	8 300	–	10 579	8 626	19 205	4 612	14 644
Roads, Pavements & Bridges		1 080	1 000		10 579	8 626	19 205	4 612	
Storm water			7 300						14 644
Infrastructure - Electricity		11 150	29 190	–	1 000	–	1 000	6 000	3 000
Generation									
Transmission & Reticulation		11 150	29 190		1 000	–	1 000	6 000	3 000
Street Lighting									
Infrastructure - Water		119	–	–	–	101	101	1 105	–
Dams & Reservoirs		119				101	101	1 105	
Water purification									
Reticulation									
Infrastructure - Sanitation		4 678	6 300	–	2 000	6 095	8 095	17 859	–
Reticulation		4 678	2 300		2 000	6 095	8 095	17 859	
Sewerage purification			4 000						
Infrastructure - Other		–	2 300	–	–	–	–	60	–
Waste Management									
Transportation									
Gas									
Other			2 300					60	
<b>Community</b>		5 123	7 200	–	3 400	(322)	3 078	1 276	–
Parks & gardens									
Sportsfields & stadia		2 123	4 800		3 400	(322)	3 078	1 276	
Swimming pools									
Community halls									
Libraries									
Recreational facilities			1 200						
Fire, safety & emergency									
Security and policing									
Buses									
Clinics									
Museums & Art Galleries									
Cemeteries			1 200						
Social rental housing									
Other		3 000							
<b>Heritage assets</b>		–	–	–	–	–	–	–	–
Buildings									
Other									
<b>Investment properties</b>		–	5 670	–	–	–	–	–	–
Housing development			5 670						
Other									
<b>Other assets</b>		749	7 930	–	–	–	–	–	–
General vehicles			950						
Specialised vehicles		–	1 000	–	–	–	–	–	–
Plant & equipment			3 020						
Computers - hardware/equipment									
Furniture and other office equipment			660						
Abattoirs									
Markets									
Civic Land and Buildings									
Other Buildings			1 800						
Other Land									
Surplus Assets - (Investment or Inventory)									
Other		749	500						
<b>Agricultural assets</b>		–	–	–	–	–	–	–	–
List sub-class									
<b>Biological assets</b>		–	–	–	–	–	–	–	–
List sub-class									
<b>Intangibles</b>		–	420	–	–	–	–	–	–
Computers - software & programming			420						
Other (list sub-class)									
<b>Total Capital Expenditure on new assets</b>	1	22 899	67 310	–	16 979	14 500	31 479	30 911	17 644

**MBRR SA34b - Capital expenditure on the renewal of existing assets by asset class**

**NC062 Nama Khoi - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class**

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousand</b>	<b>1</b>									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges										
Storm water										
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation										
Transmission & Reticulation										
Street Lighting										
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs										
Water purification										
Reticulation										
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation										
Sewerage purification										
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management										
Transportation	2									
Gas										
Other	3									
<b>Community</b>		-	-	-	-	-	-	-	-	-
Parks & gardens										
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses	7									
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing	8									
Other										
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings										
Other	9									
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development										
Other										
<b>Other assets</b>		-	-	-	-	-	-	-	-	-
General vehicles										
Specialised vehicles										
Plant & equipment	10	-	-	-	-	-	-	-	-	-
Computers - hardware/equipment										
Furniture and other office equipment										
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings										
Other Land										
Surplus Assets - (Investment or Inventory)										
Other										
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class										
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class										
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-
Computers - software & programming										
Other (list sub-class)										
<b>Total Capital Expenditure on renewal of existing</b>	<b>1</b>	-	-	-	-	-	-	-	-	-

**MBRR SA34c - Repairs and maintenance expenditure by asset class**

**NC062 Nama Khoi - Supporting Table SA34c Repairs and maintenance expenditure by asset class**

Rovuz Nama Khori - Supporting Table 3A-4: Repairs and maintenance expenditure by asset class										
Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand	1									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		3 450	11 280	–	6 697	1 214	7 910	10 677	11 307	11 941
Infrastructure - Road transport		500	2 000	–	1 680	(196)	1 484	–	–	–
Roads, Pavements & Bridges		500	2 000		1 680	(196)	1 484			
Storm water										
Infrastructure - Electricity		803	–	–	1 300	700	2 000	–	–	–
Generation										
Transmission & Reticulation		803			1 300	700	2 000			
Street Lighting		–								
Infrastructure - Water		1 408	2 850	–	757	222	979	–	–	–
Dams & Reservoirs										
Water purification										
Reticulation		1 408	2 850		757	222	979			
Infrastructure - Sanitation		739	2 000	–	664	(290)	375	–	–	–
Reticulation		739	2 000		664	(290)	375			
Sewerage purification										
Infrastructure - Other		–	4 430	–	2 296	777	3 072	10 677	11 307	11 941
Waste Management			3 700							
Transportation										
Gas										
Other			730		2 296	777	3 072	10 677	11 307	11 941
<b>Community</b>		–	–	–	1 991	(735)	1 256	–	–	–
Parks & gardens					53	–	53			
Sportsfields & stadia					32	38	70			
Swimming pools							–			
Community halls					100	20	120			
Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses										
Clinics										
Museums & Art Galleries										
Cemeteries					74	76	150			
Social rental housing					–	–	–			
Other					1 732	(869)	863			
<b>Heritage assets</b>		–	–	–	–	–	–	–	–	–
Buildings										
Other										
<b>Investment properties</b>		–	–	–	–	–	–	–	–	–
Housing development										
Other										
<b>Other assets</b>		5 598	–	–	250	(90)	160	–	–	–
General vehicles		508								
Specialised vehicles		–	–	–	–	–	–	–	–	–
Plant & equipment		2 457								
Computers - hardware/equipment		–								
Furniture and other office equipment		1 246				7	7			
Abattoirs										
Markets										
Civic Land and Buildings		1 387								
Other Buildings					250	(97)	153			
Other Land										
Surplus Assets - (Investment or Inventory)										
Other										
<b>Agricultural assets</b>		–	–	–	–	–	–	–	–	–
List sub-class										
<b>Biological assets</b>		–	–	–	–	–	–	–	–	–
List sub-class										
<b>Intangibles</b>		–	–	–	–	–	–	–	–	–
Computers - software & programming										
Other (list sub-class)										
<b>Total Repairs and Maintenance Expenditure</b>	<b>1</b>	<b>9 048</b>	<b>11 280</b>	<b>–</b>	<b>8 938</b>	<b>388</b>	<b>9 326</b>	<b>10 677</b>	<b>11 307</b>	<b>11 941</b>



**NC062 Nama Khoi - Supporting Table SA34d Depreciation by asset class**

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousand</b>	<b>1</b>									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	-	-	-	-	-	38 382	40 647	42 923
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges										
Storm water										
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation										
Transmission & Reticulation										
Street Lighting										
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs										
Water purification										
Reticulation										
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation										
Sewerage purification										
Infrastructure - Other		-	-	-	-	-	-	38 382	40 647	42 923
Waste Management										
Transportation										
Gas	2									
Other	3							38 382	40 647	42 923
<b>Community</b>		-	-	-	-	-	-	-	-	-
Parks & gardens										
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses	7									
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing	8									
Other										
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings										
Other	9									
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development										
Other										
<b>Other assets</b>		-	-	-	-	-	-	-	-	-
General vehicles										
Specialised vehicles										
Plant & equipment										
Computers - hardware/equipment										
Furniture and other office equipment										
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings										
Other Land										
Surplus Assets - (Investment or Inventory)										
Other	10									
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class										
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class										
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-
Computers - software & programming										
Other (list sub-class)										
<b>Total Depreciation</b>	<b>1</b>	-	-	-	-	-	-	38 382	40 647	42 923

## MBRR SA35 - Future financial implications of the capital budget

NC062 Nama Khoi - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2015/16 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Present value
<b>R thousand</b>								
<b>Capital expenditure</b>	1							
Vote 1 - Municipal Manager		-	-	-				
Vote 2 - Financial Services		-	-	-				
Vote 3 - Corporate Services		-	-	-				
Vote 4 - Community Services: Community Development		-	-	-				
Vote 5 - Community Services: Public Safety		-	-	-				
Vote 6 - Electrical Engineering Services		-	-	-				
Vote 7 - Infrastructure, Engineering & Technical Services		-	-	-				
Vote 8 - [NAME OF VOTE 8]		-	-	-				
Vote 9 - [NAME OF VOTE 9]		-	-	-				
Vote 10 - [NAME OF VOTE 10]		-	-	-				
Vote 11 - [NAME OF VOTE 11]		-	-	-				
Vote 12 - [NAME OF VOTE 12]		-	-	-				
Vote 13 - [NAME OF VOTE 13]		-	-	-				
Vote 14 - [NAME OF VOTE 14]		-	-	-				
Vote 15 - [NAME OF VOTE 15]		-	-	-				
List entity summary if applicable								
<b>Total Capital Expenditure</b>		-	-	-	-	-	-	-
<b>Future operational costs by vote</b>	2							
Vote 1 - Municipal Manager								
Vote 2 - Financial Services								
Vote 3 - Corporate Services								
Vote 4 - Community Services: Community Development								
Vote 5 - Community Services: Public Safety								
Vote 6 - Electrical Engineering Services								
Vote 7 - Infrastructure, Engineering & Technical Services								
Vote 8 - [NAME OF VOTE 8]								
Vote 9 - [NAME OF VOTE 9]								
Vote 10 - [NAME OF VOTE 10]								
Vote 11 - [NAME OF VOTE 11]								
Vote 12 - [NAME OF VOTE 12]								
Vote 13 - [NAME OF VOTE 13]								
Vote 14 - [NAME OF VOTE 14]								
Vote 15 - [NAME OF VOTE 15]								
List entity summary if applicable								
<b>Total future operational costs</b>		-	-	-	-	-	-	-
<b>Future revenue by source</b>	3							
Property rates								
Property rates - penalties & collection charges								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Service charges - other								
Rental of facilities and equipment								
List other revenues sources if applicable								
List entity summary if applicable								
<b>Total future revenue</b>		-	-	-	-	-	-	-
<b>Net Financial Implications</b>		-	-	-	-	-	-	-

## MBRR SA36 - Detailed capital budget per municipal vote

NC062 Nama Khoi - Supporting Table SA36 Detailed capital budget																
Municipal Vote/Capital project	Ref	Program/Project description	Project number	IDP Goal code	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2015/16 Medium Term Revenue & Expenditure Framework			Project information	
R thousand	4			2	6	3	3	5		Audited Outcome 2013/14	Current Year 2014/15 Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	Ward location	New or renewal
Parent municipality: List all capital projects grouped by Municipal Vote																
Electricity Department		separation of feeders			Yes	Infrastructure - Electricity	Transmission & Reticulation					840				
Electricity Department		Households new connections			Yes	Infrastructure - Electricity	Transmission & Reticulation					3 500				
Electricity Department		Fonteinjie 11 kb line			Yes	Infrastructure - Electricity	Transmission & Reticulation					1 660				
Infrastructure Department		REPLACEMENT OF SEWER LINE-Carolsberg			Yes	Infrastructure - Sanitation	Transmission & Reticulation					411				
Infrastructure Department		New SewerLine			Yes	Infrastructure - Sanitation	Transmission & Reticulation					800				
Infrastructure Department		Borehole Equipment			Yes	Infrastructure - Water	Reticulation					1 105				
Infrastructure Department		Roads & Storm water			Yes	Infrastructure - Road transport	Storm water					4 612				
Infrastructure Department		Bucket eradication			Yes	Infrastructure - Sanitation	Reticulation					8 290				
Infrastructure Department		Concordia Oxidation Ponds-Fencing			Yes	Infrastructure - Sanitation	Reticulation					291				
Infrastructure Department		Concordia Oxidation Ponds-Construction			Yes	Infrastructure - Sanitation	Reticulation					8 067				
Infrastructure Department		Concordia Sports Facilities			Yes	Community	Sportsfields & stadia					1 276				
Infrastructure Department		High Pressure Steam Cleaner			Yes	Infrastructure - Other	Other					60				
Infrastructure Department		Roads			Yes	Infrastructure - Road transport	Roads, Pavements & Bridges						14 644	15 242		
Parent Capital expenditure	1											30 911	14 644	15 242		

## MBRR SA37 - Projects delayed from previous financial year

NC062 Nama Khoi - Supporting Table SA37 Projects delayed from previous financial year/s

Municipal Vote/Capital project	Ref. 1,2	Project name	Project number	Asset Class 3	Asset Sub-Class 3	GPS co-ordinates 4	Previous target year to complete	Current Year 2014/15		2015/16 Medium Term Revenue & Expenditure Framework		
								Original Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand							Year					
Parent municipality: <i>List all capital projects grouped by Municipal Vote</i>				<i>Examples</i>	<i>Examples</i>							
Entities: <i>List all capital projects grouped by Municipal Entity</i>												
Entity Name <i>Project name</i>												

## 2.8 Legislation compliance status

Compliance with the MFMA implementation requirements have been substantially adhered to through the following activities:

1. In-year reporting

Reporting to National Treasury in electronic format was fully complied with on a monthly basis. Section 71 reporting to the Executive Mayor (within 10 working days) has progressively improved and includes monthly published financial performance on the Municipality's website.

2. Internship program

Nama Khoi Municipality is participating in the Municipal Financial Management Internship program and has employed five interns undergoing training in various divisions of the Financial Services Department. Of the five interns one has been allocated under the Internal Audit Unit.

3. Budget and Treasury Office

The Budget and Treasury Office has been established in accordance with the MFMA.

4. Audit Committee

An Audit Committee has been established and is fully functional.

5. Service Delivery and Implementation Plan

The detail SDBIP document is at a final stage and will be finalized after approval of the 2013/14 MTREF.

6. Annual Report

The 2011/2012 Final Annual report was tabled as per requirement by the MFMA.

7. MFMA Training

The MFMA training module in electronic format will be presented at the Municipality's internal centre and training is ongoing.

8. Policies

Amendment on the financial policies are submitted together with this budget for approval.

## Other supporting documents

### MBRR Table SA1 - Supporting detail to budgeted financial performance

NC062 Nama Khoi - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'											
Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand											
REVENUE ITEMS:											
Property rates	6										
Total Property Rates		22 195	21 143	28 344	32 343	35 000	35 000		35 949	38 070	40 202
less Revenue Foregone											
Net Property Rates		22 195	21 143	28 344	32 343	35 000	35 000	-	35 949	38 070	40 202
Service charges - electricity revenue	6										
Total Service charges - electricity revenue		40 056	59 525	62 182	67 378	67 219	67 219		67 453	71 433	75 433
less Revenue Foregone											
Net Service charges - electricity revenue		40 056	59 525	62 182	67 378	67 219	67 219	-	67 453	71 433	75 433
Service charges - water revenue	6										
Total Service charges - water revenue		17 837	21 008	25 062	32 502	31 802	31 802		32 153	34 051	35 957
less Revenue Foregone											
Net Service charges - water revenue		17 837	21 008	25 062	32 502	31 802	31 802	-	32 153	34 051	35 957
Service charges - sanitation revenue											
Total Service charges - sanitation revenue		5 322	5 927	6 849	9 170	9 170	9 170		12 017	12 726	13 439
less Revenue Foregone											
Net Service charges - sanitation revenue		5 322	5 927	6 849	9 170	9 170	9 170	-	12 017	12 726	13 439
Service charges - refuse revenue	6										
Total refuse removal revenue		6 442	7 974	8 798	10 957	10 974	10 974		20 187	21 378	22 575
Total landfill revenue											
less Revenue Foregone											
Net Service charges - refuse revenue		6 442	7 974	8 798	10 957	10 974	10 974	-	20 187	21 378	22 575
Other Revenue by source											
Fuel levy		3 495	4 259	1 903	-	-	-		28 416	30 092	31 777
Other revenue					6 642	2 053	2 053				
	3										
Total 'Other' Revenue	1	3 495	4 259	1 903	6 642	2 053	2 053	-	28 416	30 092	31 777

EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	36 215	40 049	71 233	47 024	41 555	41 555		64 637	68 450	72 283
Pension and UIF Contributions		332	391		5 877	6 430	6 430				
Medical Aid Contributions		1 118	1 240		1 753	1 905	1 905				
Overtime		2 179	2 610		–	1 914	1 914				
Performance Bonus		–	–		–	–	–				
Motor Vehicle Allowance		3 952	5 430		4 653	3 981	3 981				
Cellphone Allowance		–	–		–	102	102				
Housing Allowances		–	–		269	296	296				
Other benefits and allowances		5 021	6 844		5 987	8 221	8 221				
Payments in lieu of leave		–	–		–	–	–				
Long service awards		1 238	1 461		–	–	–				
Post-retirement benefit obligations	4	4 650	5 491		–	–	–				
sub-total	5	54 705	63 517	71 233	65 563	64 403	64 403	–	64 637	68 450	72 283
Less: Employees costs capitalised to PPE											
Total Employee related costs	1	54 705	63 517	71 233	65 563	64 403	64 403	–	64 637	68 450	72 283
Contributions recognised - capital											
List contributions by contract											
Total Contributions recognised - capital		–	–	–	–	–	–	–	–	–	–
Depreciation & asset impairment											
Depreciation of Property , Plant & Equipment		13 463	15 625	38 382	5 420	5 420	5 420		38 382	40 647	42 923
Lease amortisation											
Capital asset impairment											
Depreciation resulting from revaluation of PPE	10										
Total Depreciation & asset impairment	1	13 463	15 625	38 382	5 420	5 420	5 420	–	38 382	40 647	42 923
Bulk purchases											
Electricity Bulk Purchases		41 446	50 560	53 960	53 840	53 840	53 840		83 874	88 822	93 796
Water Bulk Purchases		14 680	23 953	27 452	30 993	30 993	30 993		33 155	35 111	37 077
Total bulk purchases	1	56 126	74 513	81 412	84 833	84 833	84 833	–	117 029	123 933	130 874
Transfers and grants											
Cash transfers and grants		9 872	4 120	–	–	–	–	–	–	–	–
Non-cash transfers and grants		–	–	–	–	–	–	–	–	–	–
Total transfers and grants	1	9 872	4 120	–	–	–	–	–	–	–	–
Contracted services											
List services provided by contract		1 329	614	1 999	994	1 572	1 572		2 620	2 774	2 930

sub-total											
Allocations to organs of state:											
Electricity	1	1 329	614	1 999	994	1 572	1 572	–	2 620	2 774	2 930
Water											
Sanitation											
Other											
Total contracted services		1 329	614	1 999	994	1 572	1 572	–	2 620	2 774	2 930
Other Expenditure By Type											
Collection costs											
Contributions to 'other' provisions											
Consultant fees		–	–								
Audit fees		1 450	2 817								
General expenses	3	15 446	19 276	56 401	33 624	69 240	69 240		39 188	41 500	43 824

## Matrix financial performance budget (revenue source/expenditure type and department)

NC062 Nama Khoi - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)																	
Description	Ref	Vote 1 - Municipal Manager	Vote 2 - Financial Services	Vote 3 - Corporate Services	Vote 4 - Community Services: Community	Vote 5 - Community Services: Public Safety	Vote 6 - Electrical Engineering Services	Vote 7 - Infrastructur e, Engineering	Vote 8 - [NAME OF VOTE 8]	Vote 9 - [NAME OF VOTE 9]	Vote 10 - [NAME OF VOTE 10]	Vote 11 - [NAME OF VOTE 11]	Vote 12 - [NAME OF VOTE 12]	Vote 13 - [NAME OF VOTE 13]	Vote 14 - [NAME OF VOTE 14]	Vote 15 - [NAME OF VOTE 15]	Total
R thousand	1																
<b>Revenue By Source</b>																	
Property rates			35 949														35 949
Property rates - penalties & collection charges																	-
Service charges - electricity revenue							67 453										67 453
Service charges - water revenue								32 153									32 153
Service charges - sanitation revenue								12 017									12 017
Service charges - refuse revenue					20 187												20 187
Service charges - other																	-
Rental of facilities and equipment				200	707												907
Interest earned - external investments			679														679
Interest earned - outstanding debtors			2 004														2 004
Dividends received																	-
Fines					10	71											81
Licences and permits					74	1 268	-										1 342
Agency services						1 169											1 169
Other revenue		284	17 058	9 405	1 213												27 960
Transfers recognised - operational		1 450	39 423		1 129												42 002
Gains on disposal of PPE																	-
Total Revenue (excluding capital transfers and contributions)		1 734	95 112	9 605	23 321	2 508	67 453	44 170	-	-	-	-	-	-	-	-	243 904
<b>Expenditure By Type</b>																	
Employee related costs		7 348	12 153	7 442	18 590												45 533
Remuneration of councillors		4 844															4 844
Debt impairment			8 518														8 518
Depreciation & asset impairment								38 382									38 382
Finance charges																	-
Bulk purchases							83 874	33 155									117 029
Other materials				350													350
Contracted services		20	2 130	470													2 620
Transfers and grants																	-
Other expenditure		4 184	6 542	9 171													19 898
Loss on disposal of PPE																	-
Total Expenditure		16 396	29 343	17 433	18 590	-	83 874	71 537	-	-	-	-	-	-	-	-	237 174



NC062 Nama Khoi - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand											
ASSETS											
Call investment deposits											
Call deposits < 90 days						38 135	38 135				
Other current investments > 90 days											
Total Call investment deposits	2	-	-	-	-	38 135	38 135	-	-	-	-
Consumer debtors											
Consumer debtors		4 556	18 085	14 628	65 965	79 469	79 469		73 686	78 034	82 404
Less: Provision for debt impairment					(3 764)	(3 764)	(3 764)				
Total Consumer debtors	2	4 556	18 085	14 628	62 201	75 705	75 705	-	73 686	78 034	82 404
Debt impairment provision											
Balance at the beginning of the year											
Contributions to the provision					3 764	3 764	3 764				
Bad debts written off											
Balance at end of year		-	-	-	3 764	3 764	3 764	-	-	-	-
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		379 774	385 931	607 860	385 931	385 931	385 931		607 860	643 724	679 772
Leases recognised as PPE											
Less: Accumulated depreciation					(5 420)	(5 420)	(5 420)				
Total Property, plant and equipment (PPE)	2	379 774	385 931	607 860	391 351	391 351	391 351	-	607 860	643 724	679 772
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)											
Current portion of long-term liabilities		1 549	2 158	2 068	207	207	207				
Total Current liabilities - Borrowing		1 549	2 158	2 068	207	207	207	-	-	-	-
Trade and other payables											
Trade and other creditors		38 749	79 367	122 740	59 846	132 380	132 380		96 339	102 023	107 736
Unspent conditional transfers		18 430	19 344	21 130		21 089	21 089		7 272	7 701	8 132
VAT		782	-								
Total Trade and other payables	2	57 961	98 711	143 870	59 846	153 469	153 469	-	103 610	109 723	115 868
Non current liabilities - Borrowing											
Borrowing	4	5 026	2 860		1 525	1 525	1 525		2 068	2 190	2 313
Finance leases (including PPP asset element)		504	591								
Total Non current liabilities - Borrowing		5 530	3 451	-	1 525	1 525	1 525	-	2 068	2 190	2 313
Provisions - non-current											
Retirement benefits		15 296	15 913	14 226	207	207	207		14 226	15 065	15 909
List other major provision items											
Refuse landfill site rehabilitation					2 078	2 078	2 078				
Other		13 279	14 272	22 741					22 741	24 083	25 432
Total Provisions - non-current		28 574	30 185	36 967	2 285	2 285	2 285	-	36 967	39 148	41 341
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance						461 082	461 082				
GRAP adjustments											
Restated balance		-	-	-	-	461 082	461 082	-	-	-	-
Surplus/(Deficit)		(16 883)	(6 943)	(80 260)	20 736	32 604	32 604	-	(12 781)	(13 535)	(14 293)
Appropriations to Reserves											
Transfers from Reserves											
Depreciation offsets											
Other adjustments											
Accumulated Surplus/(Deficit)	1	(16 883)	(6 943)	(80 260)	20 736	493 686	493 686	-	(12 781)	(13 535)	(14 293)
Reserves											
Housing Development Fund		-									
Capital replacement		-									
Self-insurance		-									
Other reserves		-									
Revaluation		-									
Total Reserves	2	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	(16 883)	(6 943)	(80 260)	20 736	493 686	493 686	-	(12 781)	(13 535)	(14 293)

## MBRR Table SA9 – Social, economic and demographic statistics and assumptions

NC062 Nama Khoi - Supporting Table SA9 Social, economic and demographic statistics and assumptions												
Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2011/12	2012/13	2013/14	Current Year 2014/15	2015/16 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
<b>Demographics</b>												
Population					58	58						
Females aged 5 - 14					6	6						
Males aged 5 - 14					6	6						
Females aged 15 - 34					5	5						
Males aged 15 - 34					6	6						
Unemployment					10	10						
<b>Monthly household income (no. of households)</b>	1, 12											
No income				722	780	780						
R1 - R1 600				722	780	780						
R1 601 - R3 200				1 159	1 252	1 252						
R3 201 - R6 400				1 159	1 252	1 252						
R6 401 - R12 800				12 949	13 985	13 985						
R12 801 - R25 600				12 949	13 985	13 985						
R25 601 - R51 200				10 220	11 038	11 038						
R52 201 - R102 400				10 702	11 558	11 558						
R102 401 - R204 800				2 714	2 931	2 931						
R204 801 - R409 600				214	231	231						
R409 601 - R819 200												
> R819 200												
<b>Poverty profiles (no. of households)</b>												
< R2 060 per household per month	13											
Insert description	2											
<b>Household/demographics (000)</b>												
Number of people in municipal area				57 791	57 791							
Number of poor people in municipal area				3 641	3 641							
Number of households in municipal area				17 069	17 069							
Number of poor households in municipal area												
Definition of poor household (R per month)				no income	no income							
<b>Housing statistics</b>												
Formal	3			13 689	13 689							
Informal				4 102	4 102							
<b>Total number of households</b>				-	17 791	17 791	-	-	-	-	-	-
Dwellings provided by municipality	4											
Dwellings provided by province/s												
Dwellings provided by private sector	5											
<b>Total new housing dwellings</b>				-	-	-	-	-	-	-	-	-
<b>Economic</b>												
Inflation/inflation outlook (CPIX)	6											
Interest rate - borrowing												
Interest rate - investment												
Remuneration increases												
Consumption growth (electricity)												
Consumption growth (water)												
<b>Collection rates</b>												
Property tax/service charges	7											
Rental of facilities & equipment												
Interest - external investments												
Interest - debtors												
Revenue from agency services												

## MBRR SA32 – List of external mechanisms

NC062 Nama Khoi - Supporting Table SA32 List of external mechanisms

External mechanism	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
Name of organisation		Number			R thousand

## **Municipal manager's quality certificate**

I, acting municipal manager of Nama Khoi, hereby certify that the final budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the final budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name: .....  
Acting Municipal manager of Nama Khoi (NC062)

Signature: .....

Date: .....